

2009 LOCAL GOVERNMENT

FINANCE REPORT

FISCAL YEARS 03 To 09

SEPTEMBER 2010

OFFICE OF RESEARCH & STATISTICS

SOUTH CAROLINA BUDGET & CONTROL BOARD

2009 LOCAL GOVERNMENT

FINANCE REPORT

FISCAL YEARS 03 To 09

SEPTEMBER 2010

BOBBY BOWERS, DIRECTOR
WILLIAM C. GILLESPIE, ASSISTANT DIRECTOR
KELLI H. BALL, PROGRAM COORDINATOR

OFFICE OF RESEARCH & STATISTICS
SOUTH CAROLINA BUDGET & CONTROL BOARD

Contents

I.	State Summary	1
II.	County Summaries	7
III.	Appendix 1 Outline of Data Summaries	283
IV.	Appendix 2 Notes	295
V.	Appendix 3 List of Cities Included	296
VI.	Appendix 4 Blank 2009 County and Municipal Survey Forms and Instructions.....	303
VII.	Appendix 5 Property Tax Relief Trust Fund	327

South Carolina

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	9,585,126,237	10,718,432,069	11,395,725,862	13,085,957,834	13,456,413,862	13,078,889,263	13,235,777,590	5.5%	1.2%
Revenues from Local Sources	5,702,394,723	6,725,517,086	7,247,869,195	8,693,553,465	8,897,901,506	7,630,427,449	7,978,260,560	5.8%	4.6%
Current Property Taxes	3,267,014,852	3,448,756,640	3,473,283,946	3,846,544,485	4,184,455,912	4,082,352,808	4,375,484,103	5.0%	7.2%
Current Real & Personal Property Taxes	3,133,251,606	3,300,613,007	3,350,174,513	3,692,110,994	4,030,265,999	3,897,289,038	4,189,582,728	5.0%	7.5%
Fee In Lieu of Property Tax (excl. Schools)	49,388,967	53,574,350	45,573,700	60,289,148	61,818,055	73,953,000	72,089,241	6.5%	-2.5%
All Other	84,374,278	94,569,282	77,558,152	91,762,508	92,371,859	111,110,770	113,812,134	5.1%	2.4%
Local Options Sales Tax	134,666,642	161,057,084	151,342,606	231,705,187	236,799,134	240,082,341	235,496,636	9.8%	-1.9%
Local Hospitality Tax	74,066,162	88,317,567	99,535,090	114,967,802	127,255,687	143,040,634	143,155,789	11.6%	0.1%
Local Accommodations Tax	25,755,670	29,081,680	37,439,804	38,377,402	41,053,998	42,933,407	40,017,004	7.6%	-6.8%
Capital Projects/Transportation Tax	25,794,903	28,333,633	41,513,332	103,639,070	132,170,489	219,114,215	231,243,836	44.1%	5.5%
Licenses, fees, Charges, Bonds, etc.	2,174,809,715	2,971,007,601	3,451,994,500	4,353,491,012	4,166,182,883	2,894,491,741	2,952,863,191	5.2%	2.0%
Licenses & Permits	354,483,534	382,538,371	431,461,673	508,861,443	532,749,720	540,098,946	496,705,820	5.8%	-8.0%
Service Revenue & Charges	824,241,598	960,001,748	1,056,422,888	1,189,528,821	1,285,301,350	1,318,157,824	1,243,716,019	7.1%	-5.6%
Bonds & Leases	735,480,232	1,357,794,302	1,651,886,636	2,261,869,933	1,858,431,109	544,607,661	738,520,756	0.1%	35.6%
Miscellaneous	260,604,352	270,673,180	313,646,807	425,624,645	518,636,692	523,138,645	478,758,325	10.7%	-8.5%
Revenues from State Sources	3,123,337,476	3,133,613,046	3,240,395,063	3,440,164,048	3,586,587,022	4,454,440,581	4,206,034,638	5.1%	-5.6%
Reimbursements for Property Tax Relief (Tier 1)	245,054,959	243,090,660	244,942,599	244,802,371	244,973,390	256,323,307	258,424,382	0.9%	0.8%
Homestead Exemption (Tier 2) /1	120,013,031	128,865,110	132,217,757	137,596,522	146,909,327	156,258,296	163,876,772	5.3%	4.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	540,275,908	566,446,337	n/a	4.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	30,107,375	27,173,071	n/a	-9.7%
State-Shared Taxes	294,652,325	299,137,453	309,725,236	324,454,893	352,074,233	377,417,103	365,473,136	3.7%	-3.2%
Manufacturer's Depreciation Reimbursement	34,846,365	35,834,802	34,392,719	38,974,388	42,958,117	40,371,463	43,748,080	3.9%	8.4%
State Grants	867,287,496	854,581,102	795,994,499	737,814,984	761,418,825	899,395,038	874,343,599	0.1%	-2.8%
Education Finance Act (EFA)	1,032,204,791	1,027,981,967	1,093,602,433	1,367,031,099	1,428,268,922	1,525,925,496	1,352,160,493	4.6%	-11.4%
Education Improvement Act (EIA)	478,198,256	476,719,657	527,649,360	529,527,421	551,771,519	579,782,633	509,629,693	1.1%	-12.1%
Education Lottery	38,982,668	54,535,128	88,243,915	59,962,370	58,212,689	48,583,963	44,759,075	2.3%	-7.9%
Revenues from Federal Sources	687,487,160	783,822,626	809,227,127	838,507,746	842,332,979	863,387,060	905,191,651	4.7%	4.8%
Revenues from Other Local Sources	71,906,878	75,479,310	98,234,477	113,732,574	129,592,355	130,634,173	146,290,741	12.6%	12.0%
Total Expenditures (School Dist., Counties, & Cities)	9,350,698,480	9,733,568,386	10,296,574,794	11,629,085,815	12,567,830,036	13,424,623,769	14,155,924,155	7.2%	5.4%
Administration	2,730,564,574	2,840,778,134	3,072,310,245	3,433,161,421	3,639,685,422	3,974,470,154	4,106,298,700	7.0%	3.3%
Instruction	2,932,893,933	3,000,354,350	3,163,412,250	3,337,013,367	3,507,546,431	3,751,694,831	3,856,430,613	4.7%	2.8%
Public Safety	938,215,040	1,026,389,358	1,090,120,100	1,205,163,241	1,257,272,852	1,354,613,589	1,416,343,967	7.1%	4.6%
Transportation	252,647,228	273,051,009	351,300,652	333,408,404	356,684,487	403,008,949	411,915,120	8.5%	2.2%
Health & Human Services	173,284,681	191,822,396	198,733,357	204,936,889	219,665,295	241,581,843	246,528,675	6.1%	2.0%
Environment & Housing	310,382,868	352,826,879	347,037,514	363,676,423	364,293,751	443,881,023	427,055,839	5.5%	-3.8%
Recreation & Culture	216,161,222	221,090,556	232,973,161	282,895,835	306,662,078	327,093,093	338,784,372	7.8%	3.6%
Debt Service/Interest on Debt /4	682,681,228	682,023,434	608,845,305	998,023,306	1,074,498,167	1,094,723,172	1,185,977,286	9.6%	8.3%
Land Purchase & Facility Construction	997,840,392	1,001,299,342	1,081,152,570	1,233,978,587	1,533,778,294	1,532,031,986	1,780,116,034	10.1%	16.2%
All Other	116,027,314	143,932,927	150,596,696	237,353,925	307,540,345	301,888,031	386,555,124	22.2%	28.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

South Carolina

Total Property Taxes	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total for School Districts, Counties, & Cities	3,242,461,172	3,429,329,345	3,454,012,543	3,829,800,043	4,166,085,299	4,064,946,168	4,357,972,789	5.1%	7.2%
School District Total	2,018,951,520	2,148,266,421	2,236,240,270	2,438,390,568	2,645,579,745	2,488,584,723	2,680,129,265	4.8%	7.7%
County Total	894,412,330	940,283,543	852,145,235	1,034,659,340	1,144,475,982	1,178,419,278	1,248,532,933	5.7%	5.9%
Cities Total	329,097,322	340,779,381	365,627,038	356,750,136	376,029,572	397,942,167	429,310,591	4.5%	7.9%

Assessed Property Values for Tax Years	2002	2003	2004	2005	2006	2007	2008		
Total Assessed Value	14,964,365,206	15,595,809,758	16,192,514,457	18,092,887,350	19,101,908,265	19,896,968,801	21,026,484,625	5.8%	5.7%
Owner Occupied (4% assessment ratio)	3,976,893,938	4,216,071,993	4,534,053,450	5,304,972,421	5,636,274,748	6,053,201,977	6,528,965,854	8.6%	7.9%
Agricultural (Private) (4%)	89,080,131	90,053,219	90,298,990	92,511,499	93,443,362	97,794,133	104,734,819	2.7%	7.1%
Agricultural (Corporate) (6%)	23,556,785	23,319,861	24,364,330	21,976,878	21,300,617	20,755,072	26,964,480	2.3%	29.9%
Commercial/Rental (6%)	4,521,071,582	4,830,517,433	5,338,895,499	6,458,403,352	7,102,170,451	7,432,424,288	8,041,296,636	10.1%	8.2%
Personal Property (Vehicles) /6	2,147,095,451	2,120,497,898	2,058,025,300	1,955,674,220	1,951,652,358	1,899,992,907	1,839,535,797	-2.5%	-3.2%
Other Personal Property County (10.5%)	209,572,819	388,425,323	240,695,170	259,879,264	293,753,802	324,640,336	345,571,173	8.7%	6.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	1,281,480,031	1,230,088,735	1,154,131,654	1,123,995,361	1,070,925,510	1,040,883,590	1,022,551,931	-3.7%	-1.8%
Utility (10.5%)	1,361,458,842	1,303,039,166	1,347,756,372	1,403,885,972	1,433,199,122	1,415,195,967	1,450,616,341	1.1%	2.5%
Business Personal (10.5%)	647,852,863	634,820,707	656,421,094	689,959,017	691,480,859	738,073,327	769,844,104	2.9%	4.3%
Motor Carrier (9.5%)	59,193,493	55,675,202	53,269,598	57,920,868	61,651,009	65,852,486	66,892,707	2.1%	1.6%
Fee-in-Lieu and Joint Industrial Park /7	647,109,271	703,300,221	717,548,544	733,965,708	754,280,547	814,139,868	836,003,785	4.4%	2.7%
Total Average Millage Rates /2	284.4	283.7	277.8	278.5	290.2	297.6	298.6	0.8%	0.3%
School Districts /3	151.3	153.3	153.2	148.3	151.3	165.1	166.7	1.6%	1.0%
Counties /4	59.2	59.6	52.3	56.3	59.3	58.1	58.7	-0.1%	1.0%
Cities & Special Purpose Districts /5	73.9	70.7	72.3	73.9	79.6	74.4	73.2	-0.2%	-1.6%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	3,242,461,172	3,429,329,344	3,454,301,157	3,829,800,043	4,166,085,299	4,064,946,168	4,357,972,789	5.1%	7.2%
Owner Occupied	587,847,737	652,197,368	693,495,630	846,288,670	955,234,005	571,726,593	678,409,765	2.4%	18.7%
Agricultural (Private)	22,139,028	23,343,222	23,107,828	24,151,456	24,690,621	27,239,425	28,998,704	4.6%	6.5%
Agricultural (Corporate)	5,715,216	5,870,150	5,521,885	5,517,745	5,310,286	5,454,981	6,912,609	3.2%	26.7%
Commercial/Rental	1,037,156,175	1,119,924,871	1,167,556,505	1,389,227,205	1,565,073,442	1,726,577,485	1,896,432,016	10.6%	9.8%
Personal Property (Vehicles)	518,227,518	518,239,353	495,707,622	466,933,456	478,227,747	491,889,559	481,174,488	-1.2%	-2.2%
Other Personal Property County	48,918,142	82,866,690	52,865,976	57,564,412	66,564,932	77,922,004	83,487,941	9.3%	7.1%
Manufacturing	364,877,027	361,613,522	334,247,003	340,502,090	336,838,051	358,738,937	352,434,581	-0.6%	-1.8%
Utility	333,232,887	328,084,635	336,192,186	348,543,199	363,647,412	386,338,790	396,941,026	3.0%	2.7%
Business Personal	156,555,973	156,390,794	160,126,431	160,673,836	168,385,209	188,915,128	198,712,730	4.1%	5.2%
Motor Carrier	14,382,656	13,541,691	12,908,679	14,002,898	15,380,848	17,357,849	17,709,388	3.5%	2.0%
Fee-in-Lieu and Joint Industrial Park	153,408,814	167,257,047	172,571,413	176,395,075	186,732,747	212,785,416	216,759,541	5.9%	1.9%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

South Carolina								6 Year	FY 09
								Compound	Percent
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Growth Rate	Change
Total Revenues (School District only)	6,353,432,796	7,214,008,964	7,796,563,387	8,846,993,899	8,879,327,706	8,152,921,638	8,345,980,335	4.7%	2.4%
Revenues from Local Sources	3,142,646,250	3,940,967,328	4,401,009,439	5,246,758,245	5,153,761,995	3,663,683,200	4,009,497,806	4.1%	9.4%
Current Property Taxes	2,043,505,200	2,167,693,716	2,256,167,970	2,455,558,852	2,663,950,358	2,505,991,363	2,697,640,579	4.7%	7.6%
Current Real & Personal Property Taxes	2,035,799,713	2,159,895,218	2,248,608,611	2,446,203,866	2,654,906,189	2,494,012,759	2,687,377,838	4.7%	7.8%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	7,705,487	7,798,498	7,559,359	9,354,986	9,044,169	11,978,604	10,262,741	4.9%	-14.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,099,141,050	1,773,273,612	2,144,841,469	2,791,199,393	2,489,811,637	1,157,691,837	1,311,857,227	3.0%	13.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	258,182,974	303,511,851	375,651,584	365,470,758	454,141,131	451,086,618	385,546,644	6.9%	-14.5%
Bonds & Leases	735,480,232	1,357,794,302	1,651,886,636	2,261,869,933	1,858,431,109	544,607,661	738,520,756	0.1%	35.6%
Miscellaneous	105,477,844	111,967,459	117,303,249	163,858,702	177,239,397	161,997,558	187,789,827	10.1%	15.9%
Revenues from State Sources	2,657,224,594	2,637,712,984	2,738,203,608	2,919,101,779	3,027,723,476	3,833,409,024	3,627,507,479	5.3%	-5.4%
Reimbursements for Property Tax Relief (Tier 1)	245,054,959	243,090,660	244,942,599	244,802,371	244,973,390	256,323,307	258,424,382	0.9%	0.8%
Homestead Exemption (Tier 2) /1	73,004,779	77,363,826	83,205,447	85,044,211	91,138,235	99,659,859	100,086,441	5.4%	0.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	540,275,908	566,446,337	n/a	4.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	30,107,375	27,173,071	n/a	-9.7%
State-Shared Taxes	19,748,284	19,821,400	20,138,079	19,888,040	19,875,177	19,986,104	20,002,399	0.2%	0.1%
Manufacturer's Depreciation Reimbursement	21,295,654	20,936,636	20,312,322	23,008,509	23,113,595	22,882,135	25,597,080	3.1%	11.9%
State Grants 4/	748,735,203	717,263,710	660,109,453	589,837,758	610,369,949	709,882,244	723,228,508	-0.6%	1.9%
Education Finance Act (EFA)	1,032,204,791	1,027,981,967	1,093,602,433	1,367,031,099	1,428,268,922	1,525,925,496	1,352,160,493	4.6%	-11.4%
Education Improvement Act (EIA)	478,198,256	476,719,657	527,649,360	529,527,421	551,771,519	579,782,633	509,629,693	1.1%	-12.1%
Education Lottery	38,982,668	54,535,128	88,243,915	59,962,370	58,212,689	48,583,963	44,759,075	2.3%	-7.9%
Revenues from Federal Sources	553,561,952	635,328,652	657,350,340	681,133,875	697,842,235	714,553,010	761,286,747	5.5%	6.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	6,381,004,157	6,481,000,438	6,818,085,752	7,456,087,186	8,101,160,044	8,462,591,529	8,810,006,794	5.5%	4.1%
Administration	1,988,457,568	2,045,325,438	2,200,255,765	2,381,646,539	2,548,464,870	2,765,554,277	2,824,237,173	6.0%	2.1%
Instruction	2,932,893,933	3,000,354,350	3,162,557,663	3,337,013,367	3,507,546,431	3,751,694,831	3,856,430,613	4.7%	2.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	12,511,715	10,705,064	10,714,662	13,806,200	14,360,420	16,468,602	17,195,958	5.4%	4.4%
Environment & Housing	0	0	5,356	0	0	0	0	n/a	n/a
Recreation & Culture	8,194,205	8,261,488	9,657,344	10,132,988	9,351,641	10,214,392	10,222,996	3.8%	0.1%
Debt Service/Interest on Debt	602,090,131	608,256,430	533,007,302	753,165,312	770,744,465	768,564,521	773,180,213	4.3%	0.6%
Purchase of Land & Facility Construction	807,132,784	764,065,487	849,487,204	902,498,962	1,183,223,096	1,076,052,635	1,238,105,519	7.4%	15.1%
All Other	29,723,821	44,032,181	52,400,456	57,823,818	67,469,347	74,042,271	90,634,322	20.4%	22.4%

1/ FY 2001 the exemption was increased from \$20,000 to \$50,000

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

South Carolina

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	2,065,584,995	2,230,552,323	2,245,050,698	2,675,844,248	2,938,311,522	3,118,900,923	3,101,911,389	7.0%	-0.5%
Revenues from Local Sources	1,607,961,145	1,746,745,033	1,716,231,870	2,131,187,459	2,359,846,067	2,494,727,021	2,524,286,463	7.8%	1.2%
Current Property Taxes	894,412,330	940,283,543	852,145,235	1,034,235,498	1,144,475,982	1,178,419,278	1,248,532,933	5.7%	5.9%
Current Real & Personal Property Taxes	785,479,702	817,436,842	754,478,805	909,618,032	1,022,911,746	1,031,380,838	1,100,544,331	5.8%	6.7%
Fee In Lieu of Property Tax	45,247,972	48,565,162	40,921,242	53,903,915	53,481,530	64,597,005	61,691,578	5.3%	-4.5%
All Other	63,684,656	74,281,539	56,745,188	68,331,714	68,082,707	82,441,435	86,297,024	5.2%	4.7%
Local Options Sales Tax	83,038,776	93,015,930	86,557,669	147,650,343	147,782,640	148,108,798	149,190,343	10.3%	0.7%
Local Hospitality Tax	31,806,625	37,501,548	35,887,524	44,092,298	46,970,450	56,817,658	56,244,756	10.0%	-1.0%
Local Accommodations Tax	12,701,710	14,227,047	18,605,360	17,058,878	18,007,290	18,762,617	17,613,460	5.6%	-6.1%
Capital Projects/Transportation Tax	25,794,903	28,333,633	41,513,332	101,350,813	124,658,306	208,934,771	221,676,894	43.1%	6.1%
Licenses, fees, Charges, Bonds, etc.	559,920,022	634,458,423	685,748,781	781,971,122	867,967,996	875,271,596	831,028,076	6.8%	-5.1%
Licenses & Permits	77,278,240	85,040,074	99,910,819	130,979,042	126,415,544	116,532,286	85,211,184	1.6%	-26.9%
Service Revenue & Charges	400,813,235	463,905,619	474,813,546	507,013,368	531,143,481	548,079,165	550,559,809	5.4%	0.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	81,828,547	85,512,730	111,466,455	145,057,201	210,408,970	210,660,145	169,200,526	12.9%	-19.7%
Revenues from State Sources	357,516,306	375,097,431	390,664,511	395,111,303	427,836,927	473,905,849	449,199,013	3.9%	-5.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	36,349,195	38,111,886	34,922,722	39,055,267	41,982,103	42,332,305	48,744,292	5.0%	15.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes	205,885,241	210,940,590	216,936,611	228,590,337	250,062,573	267,809,435	259,652,603	3.9%	-3.0%
Manufacturer's Depreciation Reimbursement	11,847,302	12,943,803	11,926,451	13,804,022	17,501,511	15,207,943	15,771,790	4.9%	3.7%
State Grants	91,336,983	100,233,985	113,252,182	113,661,677	118,290,739	148,556,166	125,030,327	5.4%	-15.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	64,495,427	76,335,203	89,805,546	96,380,541	79,294,997	83,273,508	83,860,065	4.5%	0.7%
Revenues from Other Local Sources	35,612,117	32,374,655	49,023,232	61,593,382	71,333,531	66,994,544	70,622,405	12.1%	5.4%
Total Expenditures (County only)	1,886,179,156	2,058,741,783	2,232,357,606	2,512,204,161	2,681,452,766	2,936,634,269	3,258,816,239	9.5%	11.0%
Administration	516,433,536	547,644,342	600,081,642	672,895,965	705,039,162	763,370,868	834,827,740	8.3%	9.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	520,798,634	575,792,660	612,390,562	684,378,708	729,192,886	780,900,377	819,777,731	7.9%	5.0%
Transportation	170,712,988	169,615,127	263,739,261	247,520,247	262,106,079	310,463,959	318,925,732	11.0%	2.7%
Health & Human Services	158,319,644	178,009,047	184,508,945	186,170,422	201,355,736	221,189,571	222,517,273	5.8%	0.6%
Environment & Housing	183,422,821	209,833,450	197,617,506	213,692,000	210,161,907	255,915,085	251,413,608	5.4%	-1.8%
Recreation & Culture	103,136,591	106,975,156	112,601,086	117,912,240	127,778,579	144,168,394	148,626,615	6.3%	3.1%
Debt Service/Interest on Debt	59,948,610	54,067,470	54,349,188	133,069,171	144,402,751	172,645,110	237,581,428	25.8%	37.6%
Land Purchase & Facility Construction	125,217,150	158,364,664	150,068,568	154,629,473	151,940,376	156,853,951	249,210,238	12.2%	58.9%
All Other	48,189,182	58,439,866	57,000,848	101,935,936	149,475,290	131,126,954	175,935,874	24.1%	34.2%

South Carolina								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (Cities only)	1,166,108,447	1,273,964,556	1,354,116,978	1,554,691,250	1,638,774,634	2,154,258,905	1,709,517,612	6.6%	-20.6%
Revenues from Local Sources	951,787,328	1,037,804,725	1,130,627,885	1,315,607,761	1,384,293,445	1,472,017,228	1,444,476,291	7.2%	-1.9%
Current Property Taxes	329,097,322	340,779,381	364,970,741	356,750,136	376,029,572	397,942,167	429,310,591	4.5%	7.9%
Current Real & Personal Property Taxes	311,972,191	323,280,947	347,087,097	336,289,095	352,448,064	371,895,441	401,660,560	4.3%	8.0%
Fee In Lieu of Property Tax	4,140,995	5,009,188	4,652,458	6,385,233	8,336,525	9,355,995	10,397,663	16.6%	11.1%
All Other	12,984,136	12,489,245	13,253,605	14,075,808	15,244,983	16,690,731	17,252,368	4.9%	3.4%
Local Options Sales Tax	51,627,866	68,041,154	64,784,937	84,054,844	89,016,494	91,973,543	86,306,293	8.9%	-6.2%
Local Hospitality Tax	42,259,537	50,816,019	63,647,566	70,875,504	80,285,237	86,222,977	86,911,033	12.8%	0.8%
Local Accommodations Tax	13,053,960	14,854,633	18,834,444	21,318,524	23,046,708	24,170,790	22,403,544	9.4%	-7.3%
Capital Projects/Transportation Tax	0	0	0	2,288,257	7,512,183	10,179,444	9,566,942	n/a	-6.0%
Licenses, fees, Charges, Bonds, etc.	515,748,643	563,275,566	621,404,250	780,320,497	808,403,251	861,528,307	809,977,888	7.8%	-6.0%
Licenses & Permits	277,205,294	297,498,297	331,550,854	377,882,401	406,334,176	423,566,660	411,494,636	6.8%	-2.9%
Service Revenue & Charges	165,245,389	192,584,278	205,957,758	317,044,695	300,016,738	318,992,041	307,609,566	10.9%	-3.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	73,297,961	73,192,991	84,877,102	116,708,742	130,988,325	150,480,943	121,767,972	8.8%	-19.1%
Revenues from State Sources	108,596,576	120,802,631	111,526,944	125,950,966	131,026,619	147,125,708	129,328,146	3.0%	-12.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	10,659,057	13,389,398	14,089,588	13,497,044	13,788,988	14,266,131	15,046,038	5.9%	5.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes	69,018,799	68,375,463	72,650,546	75,976,517	82,136,482	89,621,564	85,818,134	3.7%	-4.2%
Manufacturer's Depreciation Reimbursement	1,703,409	1,954,363	2,153,947	2,161,857	2,343,011	2,281,385	2,379,210	5.7%	4.3%
State Grants	27,215,310	37,083,407	22,632,864	34,315,549	32,758,137	40,956,628	26,084,764	-0.7%	-36.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	69,429,781	72,158,771	62,071,241	60,993,330	65,195,747	65,560,542	60,044,839	-2.4%	-8.4%
Revenues from Other Local Sources	36,294,761	43,104,655	49,211,245	52,139,192	58,258,824	63,639,629	75,668,336	13.0%	18.9%
Total Expenditures (Cities only)	1,083,515,167	1,193,826,165	1,246,131,436	1,660,794,468	1,785,217,226	2,025,397,972	2,087,101,122	11.5%	3.0%
Administration	225,673,470	247,808,354	271,972,838	378,618,917	386,181,390	445,545,009	447,233,787	12.1%	0.4%
Instruction	0	0	854,587	0	0	0	0	n/a	n/a
Public Safety	417,416,406	450,596,698	477,729,538	520,784,533	528,079,966	573,713,212	596,566,235	6.1%	4.0%
Transportation	81,934,240	103,435,882	87,561,391	85,888,157	94,578,408	92,544,990	92,989,388	2.1%	0.5%
Health & Human Services	2,453,322	3,108,285	3,509,750	4,960,267	3,949,139	3,923,670	6,815,444	18.6%	73.7%
Environment & Housing	126,960,047	142,993,429	149,414,652	149,984,423	154,131,844	187,965,938	175,642,231	5.6%	-6.6%
Recreation & Culture	104,830,426	105,853,912	110,714,731	154,850,608	169,531,858	172,710,307	179,934,761	9.4%	4.2%
Debt Service/Interest on Debt	20,642,487	19,699,534	21,488,815	111,788,823	159,350,951	153,513,541	175,215,645	42.8%	14.1%
Purchase of Land & Facility Construction	65,490,458	78,869,191	81,596,798	176,850,152	198,614,822	299,125,400	292,800,277	28.4%	-2.1%
All Other	38,114,311	41,460,880	41,195,392	77,594,172	90,595,707	96,718,806	119,984,928	21.1%	24.1%

South Carolina

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	2,014,175,997	2,132,787,625	2,292,701,810	2,488,485,178	2,706,909,249	2,529,797,936	2,689,880,211	4.9%	6.3%
Owner Occupied	361,771,683	411,789,076	474,144,542	570,819,663	643,567,425	236,307,001	294,812,469	-3.4%	24.8%
Agricultural (Private)	13,614,910	14,285,878	14,790,366	14,797,958	15,095,005	16,989,135	18,304,135	5.1%	7.7%
Agricultural (Corporate)	3,504,854	3,557,700	3,572,184	3,390,229	3,233,837	3,360,827	4,334,169	3.6%	29.0%
Commercial/Rental	644,701,239	693,825,480	784,922,686	903,887,007	1,024,389,605	1,159,961,244	1,250,104,104	11.7%	7.8%
Personal Property (Vehicles)	331,000,080	330,901,775	331,030,783	308,360,596	313,791,948	330,665,112	322,800,018	-0.4%	-2.4%
Other Personal Property	30,876,835	49,185,800	35,163,274	37,863,633	44,004,312	52,551,208	55,678,483	10.3%	6.0%
Manufacturing	204,868,978	200,382,139	193,364,537	186,679,871	181,255,642	190,842,166	188,334,355	-1.4%	-1.3%
Utility	215,059,513	211,499,063	224,273,780	228,254,631	237,747,930	257,434,425	264,365,258	3.5%	2.7%
Business Personal	99,352,361	99,282,521	106,425,474	106,692,461	111,166,150	128,000,121	133,633,071	5.1%	4.4%
Motor Carrier	9,127,629	8,561,581	8,434,198	8,992,939	9,761,132	11,161,931	11,462,761	3.9%	2.7%
Fee-in-Lieu and Joint Industrial Park	100,297,914	109,516,613	116,579,988	118,746,191	122,896,263	142,524,765	146,051,388	6.5%	2.5%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	883,935,821	925,733,543	871,374,247	1,054,647,578	1,166,833,326	1,203,339,980	1,267,236,194	6.2%	5.3%
Owner Occupied	234,090,782	249,191,775	242,726,401	303,699,302	342,814,252	361,603,012	390,850,077	8.9%	8.1%
Agricultural (Private)	6,501,432	6,905,899	6,053,991	7,158,095	7,321,763	7,841,005	8,199,834	3.9%	4.6%
Agricultural (Corporate)	1,705,083	1,787,218	1,552,378	1,762,301	1,646,282	1,637,952	2,139,211	3.9%	30.6%
Commercial/Rental	261,478,145	278,847,331	278,122,929	373,970,012	423,607,666	433,345,124	468,468,629	10.2%	8.1%
Personal Property (Vehicles)	129,280,011	128,691,067	112,529,851	115,062,946	121,198,525	117,653,987	113,430,807	-2.2%	-3.6%
Other Personal Property	12,438,910	19,559,296	12,354,438	14,973,900	17,658,737	19,155,371	20,535,296	8.7%	7.2%
Manufacturing	76,731,681	75,624,775	63,890,891	65,528,795	66,634,655	67,381,053	65,112,413	-2.7%	-3.4%
Utility	83,225,654	82,717,258	77,306,023	89,551,862	94,148,689	96,098,381	97,801,726	2.7%	1.8%
Business Personal	38,789,993	38,675,819	36,473,634	39,462,339	42,303,381	44,545,918	46,428,085	3.0%	4.2%
Motor Carrier	3,842,012	3,607,601	3,094,195	3,608,968	4,153,059	4,569,006	4,571,727	2.9%	0.1%
Fee-in-Lieu and Joint Industrial Park	35,852,118	40,125,504	37,269,515	39,869,058	45,346,317	49,509,171	49,698,389	5.6%	0.4%

Abbeville County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	48,197,544	48,504,053	45,477,653	50,361,470	50,375,872	54,855,989	51,116,858	1.0%	-6.8%
Revenues from Local Sources	24,238,207	25,237,491	20,054,283	23,092,588	21,738,268	23,759,705	22,196,106	-1.5%	-6.6%
Current Property Taxes	13,327,061	14,602,001	12,977,774	14,471,646	13,444,107	13,221,525	12,756,678	-0.7%	-3.5%
Current Real & Personal Property Taxes	12,769,712	13,823,482	12,413,845	13,821,370	12,732,840	12,569,208	11,933,984	-1.1%	-5.1%
Fee In Lieu of Property Tax (only Counties and Cities)	232,826	347,859	292,381	227,815	296,361	134,663	126,555	-9.7%	-6.0%
All Other	324,524	430,660	271,548	422,462	414,906	517,654	696,139	13.6%	34.5%
Local Options Sales Tax	1,194,953	1,035,818	1,123,705	888,901	1,053,032	1,585,003	1,304,367	1.5%	-17.7%
Local Hospitality Tax	0	0	0	0	0	0	44,255	n/a	n/a
Local Accommodations Tax	680	733	779	32,278	902	2,826	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	9,715,513	9,598,939	5,952,025	7,699,763	7,240,227	8,950,351	8,090,806	-3.0%	-9.6%
Licenses & Permits	1,136,586	1,174,697	1,396,462	1,550,219	2,265,380	2,371,473	2,269,744	12.2%	-4.3%
Service Revenue & Charges	4,639,028	4,022,163	3,763,307	5,430,587	3,967,202	3,901,556	4,943,380	1.1%	26.7%
Bonds & Leases	3,419,771	3,835,000	0	0	0	1,265,000	0	-100.0%	n/a
Miscellaneous	520,128	567,079	792,256	718,957	1,007,645	1,412,322	877,682	9.1%	-37.9%
Revenues from State Sources	18,726,928	18,011,100	20,699,295	22,360,962	22,782,883	26,063,143	23,880,937	4.1%	-8.4%
Reimbursements for Property Tax Relief (Tier 1)	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	0.0%	0.0%
Homestead Exemption (Tier 2) /1	473,299	455,862	1,250,026	1,306,183	1,391,584	1,427,178	1,338,139	18.9%	-6.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,339,372	1,459,974	n/a	9.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,160,628	1,040,026	n/a	-10.4%
State-Shared Taxes (Aid to Subdivisions) /2	2,039,107	1,790,028	1,731,470	1,865,176	2,171,710	2,372,706	2,025,207	-0.1%	-14.6%
Manufacturer's Depreciation Reimbursement	194,779	200,958	555,433	642,127	585,492	490,096	648,325	22.2%	32.3%
State Grants	4,938,899	5,283,098	4,883,221	5,428,481	5,338,167	5,537,901	5,511,383	1.8%	-0.5%
Education Finance Act (EFA)	6,577,040	6,454,821	6,728,004	8,357,117	8,442,198	8,768,941	7,363,272	1.9%	-16.0%
Education Improvement Act (EIA)	3,005,972	2,334,386	3,742,873	3,179,436	3,346,769	3,355,051	2,869,688	-0.8%	-14.5%
Education Lottery	175,877	175,877	175,878	175,879	175,880	175,880	175,881	0.0%	0.0%
Revenues from Federal Sources	4,973,491	5,034,634	4,470,829	4,441,008	5,093,509	4,659,383	4,825,185	-0.5%	3.6%
Revenues from Other Local Sources	258,917	220,828	253,246	466,912	761,212	483,866	464,630	10.2%	-4.0%
Total Expenditures (School Dist., Counties, & Cities)	47,819,235	43,764,083	46,660,533	53,167,336	50,448,605	50,997,668	50,437,993	0.9%	-1.1%
Administration	13,115,641	13,542,402	14,187,658	18,178,652	16,546,751	17,579,580	16,972,489	4.4%	-3.5%
Instruction	16,320,205	16,397,550	17,570,531	18,222,910	18,228,135	19,160,074	18,771,487	2.4%	-2.0%
Public Safety	5,148,366	5,194,876	6,099,630	7,550,716	5,527,209	6,011,073	5,552,169	1.3%	-7.6%
Transportation	1,518,208	1,302,382	1,454,421	1,944,605	1,157,150	1,030,441	1,096,735	-5.3%	6.4%
Health & Human Services	1,223,130	1,769,962	1,627,646	1,589,865	2,174,693	2,721,874	2,631,112	13.6%	-3.3%
Environment & Housing	1,745,245	1,381,000	2,090,414	1,369,855	384,332	346,035	621,559	-15.8%	79.6%
Recreation & Culture	594,043	689,057	722,937	677,088	640,928	437,001	542,318	-1.5%	24.1%
Debt Service/Interest on Debt /4	1,941,268	1,934,434	1,911,010	2,951,310	3,383,465	2,412,195	3,249,282	9.0%	34.7%
Land Purchase & Facility Construction	5,871,311	1,262,465	691,189	555,201	1,610,631	624,874	170,418	-44.6%	-72.7%
All Other	341,818	289,955	305,097	127,134	795,537	674,521	830,424	15.9%	23.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

Abbeville County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Districts, Counties, & Cities	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
	13,327,061	14,602,001	12,977,774	14,471,646	13,444,107	13,221,525	12,756,678	-0.7%	-3.5%
School District Total	8,667,298	9,346,946	8,522,293	8,699,743	8,564,715	8,152,406	7,419,131	-2.6%	-9.0%
County Total	3,349,585	4,028,663	2,933,214	4,288,845	3,869,474	3,947,563	4,190,067	3.8%	6.1%
Cities Total	1,310,178	1,226,392	1,522,267	1,483,058	1,009,918	1,121,556	1,147,480	-2.2%	2.3%
Assessed Property Values for Tax Years									
	2002 *	2003	2004	2005	2006	2007 *	2008		
Total Assessed Value	59,950,276	57,387,117	57,243,060	57,467,088	54,965,442	58,031,782	58,776,400	-0.3%	1.3%
Owner Occupied (4% assessment ratio)	17,583,339	17,702,160	17,983,110	18,091,270	18,445,810	18,613,610	19,927,160	2.1%	7.1%
Agricultural (Private) (4%)	996,206	1,025,021	1,039,680	1,048,930	1,066,911	1,084,450	1,120,840	2.0%	3.4%
Agricultural (Corporate) (6%)	357,862	318,240	309,000	287,500	269,720	235,340	233,600	-6.9%	-0.7%
Commercial/Rental (6%)	8,161,112	8,491,359	8,759,748	8,867,579	8,800,536	9,347,189	10,666,730	4.6%	14.1%
Personal Property (Vehicles) /6	10,430,197	9,912,939	9,402,294	8,789,269	8,382,405	7,931,430	7,754,313	-4.8%	-2.2%
Other Personal Property County (10.5%)	477,235	525,100	543,470	553,530	690,055	678,560	677,740	6.0%	-0.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	12,486,590	10,356,090	9,999,000	9,640,510	8,995,640	10,014,735	8,053,000	-7.0%	-19.6%
Utility (10.5%)	5,066,330	4,957,710	4,953,100	5,244,460	5,131,456	7,124,383	7,166,125	5.9%	0.6%
Business Personal (10.5%)	1,143,344	1,185,084	1,149,124	1,262,854	1,237,144	1,148,624	1,292,214	2.1%	12.5%
Motor Carrier (9.5%)	290,383	246,735	284,782	331,220	234,476	291,017	305,332	0.8%	4.9%
Fee-in-Lieu and Joint Industrial Park /7	2,957,678	2,666,679	2,819,752	3,349,966	1,711,289	1,562,444	1,579,346	-9.9%	1.1%
Total Average Millage Rates /2									
	313.7	322.8	329.5	342.9	361.0	345.2	349.9	1.8%	1.4%
School Districts /3	166.6	185.9	172.0	174.4	179.9	186.3	173.6	0.7%	-6.9%
Counties /4	59.1	72.7	53.8	78.8	73.5	74.4	77.1	4.5%	3.5%
Cities & Special Purpose Districts /5	88.0	64.2	103.7	89.7	107.6	84.4	99.3	2.0%	17.6%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	13,327,061	14,602,001	12,977,774	14,471,646	13,444,107	13,221,525	12,756,678	-0.7%	-3.5%
Owner Occupied	2,571,814	3,167,549	2,221,177	2,683,343	2,609,337	1,420,469	1,558,805	-8.0%	9.7%
Agricultural (Private)	247,422	286,355	277,113	307,959	307,877	320,959	319,419	4.3%	-0.5%
Agricultural (Corporate)	88,880	88,905	82,360	84,408	77,833	69,652	66,572	-4.7%	-4.4%
Commercial/Rental	2,026,926	2,372,190	2,334,794	2,603,464	2,539,556	2,766,439	3,039,822	7.0%	9.9%
Personal Property (Vehicles)	2,590,485	2,769,330	2,506,056	2,580,473	2,418,896	2,347,424	2,209,836	-2.6%	-5.9%
Other Personal Property County	118,528	146,695	144,855	162,513	199,128	200,830	193,143	8.5%	-3.8%
Manufacturing	3,334,045	3,240,989	2,957,481	3,058,207	2,892,218	3,098,673	2,421,511	-5.2%	-21.9%
Utility	1,258,294	1,385,011	1,320,183	1,539,740	1,480,776	2,108,567	2,042,214	8.4%	-3.1%
Business Personal	283,965	331,071	306,284	370,766	357,001	339,952	368,257	4.4%	8.3%
Motor Carrier	72,121	68,929	75,905	97,244	67,662	86,131	87,014	3.2%	1.0%
Fee-in-Lieu and Joint Industrial Park	734,581	744,977	751,567	983,529	493,824	462,428	450,085	-7.8%	-2.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

* Indicates year of local property tax reassessment

Abbeville County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	32,308,113	32,664,149	31,211,884	31,887,043	32,811,714	36,743,052	32,986,401	0.3%	-10.2%
Revenues from Local Sources	13,651,774	14,919,607	10,147,391	10,565,903	10,480,224	11,260,624	9,226,977	-6.3%	-18.1%
Current Property Taxes	8,667,298	9,346,946	8,522,293	8,699,743	8,564,715	8,152,406	7,419,131	-2.6%	-9.0%
Current Real & Personal Property Taxes	8,667,298	9,346,946	8,522,293	8,699,743	8,559,132	8,144,279	7,407,176	-2.6%	-9.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	5,583	8,127	11,955	n/a	47.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,984,476	5,572,661	1,625,098	1,866,160	1,915,509	3,108,218	1,807,846	-15.6%	-41.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,453,800	1,529,878	1,340,943	1,489,469	1,457,497	1,388,707	1,289,395	-2.0%	-7.2%
Bonds & Leases	3,419,771	3,835,000	0	0	0	1,265,000	0	-100.0%	n/a
Miscellaneous	110,905	207,783	284,155	376,691	458,012	454,511	518,451	29.3%	14.1%
Revenues from State Sources	15,011,967	14,452,250	17,521,815	17,636,091	18,648,514	21,904,553	20,093,691	5.0%	-8.3%
Reimbursements for Property Tax Relief (Tier 1)	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	0.0%	0.0%
Homestead Exemption (Tier 2) /1	0	0	757,041	771,361	837,366	827,883	779,148	n/a	-5.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,339,372	1,459,974	n/a	9.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,160,628	1,040,026	n/a	-10.4%
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0	0	n/a	n/a
Manufacturer's Depreciation Reimbursement	0	0	351,326	369,588	371,398	293,793	402,072	n/a	36.9%
State Grants 4/	3,931,123	4,171,096	4,134,303	3,376,147	4,143,819	4,547,615	4,554,588	2.5%	0.2%
Education Finance Act (EFA)	6,577,040	6,454,821	6,728,004	8,357,117	8,442,198	8,768,941	7,363,272	1.9%	-16.0%
Education Improvement Act (EIA)	3,005,972	2,334,386	3,742,873	3,179,436	3,346,769	3,355,051	2,869,688	-0.8%	-14.5%
Education Lottery	175,877	169,992	486,313	260,487	185,009	289,315	302,968	9.5%	4.7%
Revenues from Federal Sources	3,644,372	3,292,292	3,542,678	3,685,049	3,682,976	3,687,983	3,915,733	1.2%	6.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	34,097,163	29,299,259	30,553,984	32,718,292	33,163,622	35,307,929	33,913,165	-0.1%	-4.0%
Administration	10,051,004	10,201,743	10,699,454	12,448,881	12,775,851	13,869,110	13,235,101	4.7%	-4.6%
Instruction	16,320,205	16,397,550	17,570,531	18,222,910	18,228,135	19,160,074	18,771,487	2.4%	-2.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	116,618	150,493	24,919	43,529	14,800	8,844	26,723	-21.8%	202.2%
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	2,941	0	3,841	2,694	n/a	-29.9%
Debt Service/Interest on Debt	1,902,261	1,904,261	1,864,612	1,857,633	1,853,997	1,894,223	1,790,025	-1.0%	-5.5%
Purchase of Land & Facility Construction	5,703,902	645,212	394,468	131,878	291,065	371,837	87,005	-50.2%	-76.6%
All Other	3,173	0	0	10,520	0	0	130	-41.3%	n/a

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Abbeville County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	10,408,507	9,989,000	8,949,805	11,718,138	10,938,641	11,120,391	11,740,193	2.0%	5.6%
Revenues from Local Sources	7,063,113	6,840,327	6,015,164	8,428,981	6,671,649	7,104,709	8,094,737	2.3%	13.9%
Current Property Taxes	3,349,585	4,028,663	2,933,214	4,288,845	3,869,474	3,947,563	4,190,067	3.8%	6.1%
Current Real & Personal Property Taxes	2,899,894	3,419,355	2,538,457	3,766,338	3,250,805	3,388,432	3,492,557	3.1%	3.1%
Fee In Lieu of Property Tax	161,690	227,108	181,361	166,192	253,132	97,490	90,050	-9.3%	-7.6%
All Other	288,002	382,200	213,396	356,316	365,537	461,641	607,460	13.2%	31.6%
Local Options Sales Tax (1%)	757,751	644,718	897,416	643,789	655,852	1,104,708	846,596	1.9%	-23.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,955,777	2,166,946	2,184,534	3,496,347	2,146,323	2,052,438	3,058,074	0.6%	49.0%
Licenses & Permits	184,217	188,890	327,552	236,649	378,111	312,171	232,727	4.0%	-25.4%
Service Revenue & Charges	2,595,360	1,882,233	1,711,320	3,122,552	1,663,767	1,661,234	2,774,793	1.1%	67.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	176,200	95,823	145,662	137,146	104,445	79,033	50,554	-18.8%	-36.0%
Revenues from State Sources	3,067,042	3,025,986	2,409,949	3,094,972	2,696,063	3,068,544	3,021,456	-0.2%	-1.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	356,620	368,943	329,128	407,533	425,788	470,096	429,720	3.2%	-8.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,676,922	1,419,409	1,385,475	1,512,206	1,734,650	1,889,344	1,573,372	-1.1%	-16.7%
Manufacturer's Depreciation Reimbursement	121,774	147,848	120,197	181,770	152,999	137,503	180,022	6.7%	30.9%
State Grants	911,726	1,089,786	575,149	993,463	382,627	571,601	838,342	-1.4%	46.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	195,578	59,412	464,757	184,393	921,062	583,763	211,283	1.3%	-63.8%
Revenues from Other Local Sources	82,773	63,275	59,935	9,792	649,867	363,375	412,717	30.7%	13.6%
Total Expenditures (County only)	9,212,327	9,687,030	10,870,223	10,982,522	9,046,046	8,974,918	8,909,821	-0.6%	-0.7%
Administration	2,207,614	2,435,599	2,706,745	4,134,459	2,901,455	2,659,798	2,666,742	3.2%	0.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,140,512	3,109,100	3,794,272	2,780,317	3,215,149	3,067,829	2,889,151	-1.4%	-5.8%
Transportation	884,630	662,254	657,611	1,168,139	0	0	0	-100.0%	n/a
Health & Human Services	1,106,512	1,619,469	1,602,727	1,546,336	2,159,893	2,713,030	2,604,389	15.3%	-4.0%
Environment & Housing	1,443,460	981,114	1,521,265	334,046	0	0	0	-100.0%	n/a
Recreation & Culture	252,268	277,395	310,782	171,832	201,312	35,750	130,639	-10.4%	265.4%
Debt Service/Interest on Debt	0	0	0	505,907	0	0	0	n/a	n/a
Land Purchase & Facility Construction	154,639	578,804	253,451	338,997	0	0	0	-100.0%	n/a
All Other	22,692	23,295	23,370	2,489	568,237	498,511	618,900	73.5%	24.1%

Abbeville County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1	FY 04 /1	FY 05 /1	FY 06 /1	FY 07 /1	FY 08	FY 09 /1		
Total Revenues (Cities only)	5,480,924	5,850,904	5,315,964	6,756,289	6,625,517	6,992,546	6,390,264	2.6%	-8.6%
Revenues from Local Sources	3,523,320	3,477,557	3,891,728	4,097,704	4,586,395	5,394,372	4,874,392	5.6%	-9.6%
Current Property Taxes	1,310,178	1,226,392	1,522,267	1,483,058	1,009,918	1,121,556	1,147,480	-2.2%	2.3%
Current Real & Personal Property Taxes	1,202,520	1,057,181	1,353,095	1,355,289	922,903	1,036,497	1,034,251	-2.5%	-0.2%
Fee In Lieu of Property Tax	71,136	120,751	111,020	61,623	43,229	37,173	36,505	-10.5%	-1.8%
All Other	36,522	48,460	58,152	66,146	43,786	47,886	76,724	13.2%	60.2%
Local Options Sales Tax	437,202	391,100	226,289	245,112	397,180	480,295	457,771	0.8%	-4.7%
Local Hospitality Tax	0	0	0	0	0	0	44,255	n/a	n/a
Local Accommodations Tax	680	733	779	32,278	902	2,826	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,775,260	1,859,332	2,142,393	2,337,256	3,178,395	3,789,695	3,224,886	10.5%	-14.9%
Licenses & Permits	952,369	985,807	1,068,910	1,313,570	1,887,269	2,059,302	2,037,017	13.5%	-1.1%
Service Revenue & Charges	589,868	610,052	711,044	818,566	845,938	851,615	879,192	6.9%	3.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	233,023	263,473	362,439	205,120	445,188	878,778	308,677	4.8%	-64.9%
Revenues from State Sources	647,919	532,864	767,531	1,629,899	1,438,306	1,090,046	765,790	2.8%	-29.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	116,679	86,919	163,857	127,289	128,430	129,199	129,271	1.7%	0.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	362,185	370,619	345,995	352,970	437,060	483,362	451,835	3.8%	-6.5%
Manufacturer's Depreciation Reimbursement	73,005	53,110	83,910	90,769	61,095	58,800	66,231	-1.6%	12.6%
State Grants	96,050	22,216	173,769	1,058,871	811,721	418,685	118,453	3.6%	-71.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,133,541	1,682,930	463,394	571,566	489,471	387,637	698,169	-7.8%	80.1%
Revenues from Other Local Sources	176,144	157,553	193,311	457,120	111,345	120,491	51,913	-18.4%	-56.9%
Total Expenditures (Cities only)	4,509,745	4,777,794	5,236,326	9,466,522	8,238,937	6,714,821	7,615,007	9.1%	13.4%
Administration	857,023	905,060	781,459	1,595,312	869,445	1,050,672	1,070,646	3.8%	1.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,007,854	2,085,776	2,305,358	4,770,399	2,312,060	2,943,244	2,663,018	4.8%	-9.5%
Transportation	633,578	640,128	796,810	776,466	1,157,150	1,030,441	1,096,735	9.6%	6.4%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	301,785	399,886	569,149	1,035,809	384,332	346,035	621,559	12.8%	79.6%
Recreation & Culture	341,775	411,662	412,155	502,315	439,616	397,410	408,985	3.0%	2.9%
Debt Service/Interest on Debt	39,007	30,173	46,398	587,770	1,529,468	517,972	1,459,257	82.9%	181.7%
Purchase of Land & Facility Construction	12,770	38,449	43,270	84,326	1,319,566	253,037	83,413	36.7%	-67.0%
All Other	315,953	266,660	281,727	114,125	227,300	176,010	211,394	-6.5%	20.1%

* Cities Included: Abbeville, Calhoun Falls, Donalds, Due West & Lowndesville

/1 In FY 03-07 & 09, Donalds was excluded

Abbeville County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	8,667,298	9,346,946	8,522,293	8,699,743	8,564,715	8,152,406	7,419,131	-2.6%	-9.0%
Owner Occupied	1,607,880	1,969,073	1,770,650	1,832,986	1,995,905	807,162	676,571	-13.4%	-16.2%
Agricultural (Private)	165,993	190,563	178,797	182,923	191,906	202,078	194,530	2.7%	-3.7%
Agricultural (Corporate)	59,629	59,164	53,140	50,137	48,515	43,854	40,543	-6.2%	-7.5%
Commercial/Rental	1,359,850	1,578,638	1,506,438	1,546,419	1,582,958	1,741,770	1,851,286	5.3%	6.3%
Personal Property (Vehicles)	1,737,938	1,842,925	1,616,939	1,532,763	1,507,749	1,477,955	1,345,816	-4.2%	-8.9%
Other Personal Property	79,520	97,622	93,462	96,530	124,121	126,444	117,627	6.7%	-7.0%
Manufacturing	2,080,586	1,925,312	1,719,556	1,681,211	1,618,052	1,866,161	1,397,655	-6.4%	-25.1%
Utility	844,180	921,693	851,798	914,583	922,998	1,327,569	1,243,732	6.7%	-6.3%
Business Personal	190,510	220,320	197,618	220,229	222,526	214,036	224,273	2.8%	4.8%
Motor Carrier	48,385	45,871	48,975	57,762	42,175	54,229	52,993	1.5%	-2.3%
Fee-in-Lieu and Joint Industrial Park	492,825	495,765	484,921	584,201	307,811	291,148	274,107	-9.3%	-5.9%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	3,544,516	4,170,499	3,080,981	4,530,187	4,042,129	4,320,169	4,529,737	4.2%	4.9%
Owner Occupied	1,039,602	1,286,470	967,901	1,426,152	1,356,495	1,385,688	1,535,732	6.7%	10.8%
Agricultural (Private)	58,900	74,491	55,958	82,688	78,460	80,732	86,380	6.6%	7.0%
Agricultural (Corporate)	21,158	23,127	16,631	22,664	19,835	17,520	18,003	-2.7%	2.8%
Commercial/Rental	482,520	617,093	471,474	699,040	647,187	695,850	822,056	9.3%	18.1%
Personal Property (Vehicles)	616,678	720,404	506,058	692,867	616,438	590,454	597,604	-0.5%	1.2%
Other Personal Property	28,216	38,161	29,251	43,635	50,746	50,515	52,232	10.8%	3.4%
Manufacturing	738,260	752,609	538,174	759,971	661,535	745,546	620,623	-2.9%	-16.8%
Utility	299,543	360,292	266,590	413,426	377,365	530,374	552,274	10.7%	4.1%
Business Personal	67,599	86,124	61,849	99,552	90,979	85,509	99,587	6.7%	16.5%
Motor Carrier	17,169	17,931	15,328	26,110	17,243	21,665	23,531	5.4%	8.6%
Fee-in-Lieu and Joint Industrial Park	174,871	193,796	151,767	264,081	125,847	116,316	121,716	-5.9%	4.6%

Aiken County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	287,375,399	310,042,845	323,805,766	341,309,311	384,410,472	424,717,791	389,923,531	5.2%	-8.2%
Revenues from Local Sources	135,327,702	165,479,874	167,237,780	199,818,745	235,918,209	218,725,060	224,964,047	8.8%	2.9%
Current Property Taxes	85,617,806	97,640,170	94,292,909	104,301,122	108,562,923	106,711,777	113,708,805	4.8%	6.6%
Current Real & Personal Property Taxes	81,795,584	92,721,670	90,582,738	99,775,477	103,546,826	101,502,104	108,051,869	4.7%	6.5%
Fee In Lieu of Property Tax (only Counties and Cities)	1,828,737	2,620,726	1,563,220	2,294,252	2,624,051	2,812,972	3,288,407	10.3%	16.9%
All Other	1,993,485	2,297,774	2,146,951	2,231,393	2,392,047	2,396,701	2,368,529	2.9%	-1.2%
Local Options Sales Tax	2,921,371	13,676,560	3,654,256	1,091,724	1,346,848	1,125,512	151,335	-38.9%	-86.6%
Local Hospitality Tax	330,184	354,381	407,943	426,148	457,960	488,614	499,310	7.1%	2.2%
Local Accommodations Tax	297,805	324,366	437,025	549,407	565,032	638,328	579,535	11.7%	-9.2%
Capital Projects/Transportation Tax	0	0	0	17,166,039	23,024,217	26,655,341	25,330,625	n/a	-5.0%
Licenses, fees, Charges, Bonds, etc.	46,160,536	53,484,397	68,445,647	76,284,305	101,961,229	83,105,488	84,694,437	10.6%	1.9%
Licenses & Permits	10,754,268	11,449,770	13,225,465	14,607,953	15,467,010	16,428,841	15,867,536	6.7%	-3.4%
Service Revenue & Charges	25,012,373	26,400,748	27,713,224	29,815,119	34,047,721	34,819,073	32,909,122	4.7%	-5.5%
Bonds & Leases	55,035	5,086,765	12,585,238	11,840,412	22,261,976	13,303,075	14,007,262	151.7%	5.3%
Miscellaneous	10,338,860	10,547,114	14,921,720	20,020,821	30,184,522	18,554,499	21,910,517	13.3%	18.1%
Revenues from State Sources	126,645,664	120,374,357	125,755,236	117,058,888	122,885,219	145,350,331	134,306,119	1.0%	-7.6%
Reimbursements for Property Tax Relief (Tier 1)	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,544,586	1,665,847	1,555,075	1,881,464	2,002,705	4,826,481	4,904,710	21.2%	1.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	12,431,683	13,300,719	n/a	7.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	9,052,311	9,071,025	9,274,411	10,069,608	10,872,011	12,010,750	11,595,206	4.2%	-3.5%
Manufacturer's Depreciation Reimbursement	265,695	249,704	308,824	348,337	412,036	435,420	550,615	12.9%	26.5%
State Grants	37,613,732	28,651,876	30,271,788	25,452,421	27,242,590	31,153,566	28,730,663	-4.4%	-7.8%
Education Finance Act (EFA)	40,759,164	40,316,700	42,791,229	52,862,734	54,764,824	56,952,873	50,574,570	3.7%	-11.2%
Education Improvement Act (EIA)	15,792,667	18,319,406	17,799,167	16,695,446	17,799,229	17,965,216	15,073,524	-0.8%	-16.1%
Education Lottery	1,372,423	1,085,131	1,922,200	1,601,378	1,644,323	1,426,843	1,428,611	0.7%	0.1%
Revenues from Federal Sources	19,285,144	22,955,818	24,343,641	22,942,883	24,348,812	24,891,423	24,411,477	4.0%	-1.9%
Revenues from Other Local Sources	6,116,889	1,232,796	6,469,108	1,488,795	1,258,232	1,418,888	5,942,928	-0.5%	318.8%
Total Expenditures (School Dist., Counties, & Cities)	295,315,334	314,797,501	320,743,700	365,926,857	401,444,995	405,300,761	399,610,859	5.2%	-1.4%
Administration	100,214,955	105,575,142	103,316,378	128,679,492	130,675,315	121,866,296	115,292,093	2.4%	-5.4%
Instruction	100,100,820	103,023,174	107,244,627	110,862,900	117,747,268	123,903,381	123,469,804	3.6%	-0.3%
Public Safety	22,691,788	23,529,154	25,703,160	30,010,124	31,153,977	35,009,304	36,398,342	8.2%	4.0%
Transportation	7,049,492	8,135,146	8,257,960	6,611,195	8,519,371	21,138,523	18,687,424	17.6%	-11.6%
Health & Human Services	4,491,662	4,538,247	4,615,043	4,803,801	5,942,064	4,876,286	4,914,452	1.5%	0.8%
Environment & Housing	8,832,273	10,489,004	10,851,721	13,991,888	15,064,431	15,587,467	15,983,424	10.4%	2.5%
Recreation & Culture	8,010,993	8,691,313	9,097,651	10,511,031	12,238,938	13,434,562	13,111,571	8.6%	-2.4%
Debt Service/Interest on Debt /4	13,049,217	12,773,567	13,124,825	14,751,383	29,853,529	21,506,702	19,368,680	6.8%	-9.9%
Land Purchase & Facility Construction	22,032,674	19,515,230	23,071,447	22,805,131	22,422,916	31,434,757	34,179,419	7.6%	8.7%
All Other	8,841,460	18,527,524	15,460,888	22,899,912	27,827,186	16,543,483	18,205,650	12.8%	10.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Aiken County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Districts, Counties, & Cities	85,617,806	97,640,170	94,292,909	104,301,122	108,562,923	106,711,777	113,708,805	4.8%	6.6%
School District Total	51,315,517	59,931,481	60,046,528	62,561,582	65,860,292	59,507,379	64,096,741	3.8%	7.7%
County Total	22,652,197	25,774,608	21,930,296	29,174,211	29,436,250	33,238,989	34,844,042	7.4%	4.8%
Cities Total	11,650,092	11,934,081	12,316,085	12,565,329	13,266,381	13,965,409	14,768,022	4.0%	5.7%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	449,082,079	458,004,882	464,900,912	480,980,471	484,903,095	521,326,115	554,201,798	3.6%	6.3%
Owner Occupied (4% assessment ratio)	140,971,403	145,508,283	149,125,261	160,989,241	161,212,408	185,110,616	195,549,309	5.6%	5.6%
Agricultural (Private) (4%)	2,475,180	2,242,370	2,729,360	2,799,190	2,208,277	4,998,720	5,433,580	14.0%	8.7%
Agricultural (Corporate) (6%)	291,420	517,300	409,200	295,950	711,480	408,690	271,050	-1.2%	-33.7%
Commercial/Rental (6%)	91,527,505	94,607,883	99,228,452	104,703,634	111,621,747	127,689,798	137,854,975	7.1%	8.0%
Personal Property (Vehicles) /6	80,941,238	77,741,293	73,608,188	71,740,450	67,739,488	66,276,190	64,166,771	-3.8%	-3.2%
Other Personal Property County (10.5%)	5,134,430	4,811,110	4,967,510	6,257,220	5,392,170	5,573,540	6,928,290	5.1%	24.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	51,504,243	48,103,020	47,076,620	46,473,580	46,737,530	43,257,820	47,376,210	-1.4%	9.5%
Utility (10.5%)	42,032,760	41,851,140	44,371,380	44,720,370	45,795,520	44,216,720	45,973,269	1.5%	4.0%
Business Personal (10.5%)	17,536,230	15,974,520	17,118,420	18,579,330	16,800,090	17,162,730	18,816,664	1.2%	9.6%
Motor Carrier (9.5%)	1,010,739	927,623	890,356	959,155	1,080,237	1,233,636	1,276,233	4.0%	3.5%
Fee-in-Lieu and Joint Industrial Park /7	15,656,931	25,720,340	25,376,165	23,462,351	25,604,148	25,397,655	30,555,447	11.8%	20.3%
Total Average Millage Rates /2									
School Districts /3	132.4	148.6	146.7	147.0	152.6	153.6	154.4	2.6%	0.5%
Counties /4	49.8	54.2	47.0	59.7	59.2	62.3	60.8	3.4%	-2.4%
Cities & Special Purpose Districts /5	77.6	59.0	74.0	66.5	65.8	66.5	71.4	-1.4%	7.4%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	85,617,806	97,640,170	94,292,909	104,301,122	108,562,923	106,711,777	113,708,805	4.8%	6.6%
Owner Occupied	19,652,593	23,492,061	23,154,401	27,470,612	28,445,135	20,507,306	21,907,343	1.8%	6.8%
Agricultural (Private)	515,235	513,256	601,364	652,021	528,676	1,239,832	1,340,971	17.3%	8.2%
Agricultural (Corporate)	60,662	118,405	90,160	68,936	170,333	101,367	66,893	1.6%	-34.0%
Commercial/Rental	19,052,412	21,654,809	21,863,143	24,388,847	26,723,001	31,670,889	34,021,693	10.1%	7.4%
Personal Property (Vehicles)	16,848,769	17,794,214	16,218,194	16,710,660	16,217,291	16,438,477	15,835,933	-1.0%	-3.7%
Other Personal Property County	1,068,786	1,101,216	1,094,498	1,457,508	1,290,922	1,382,405	1,709,856	8.1%	23.7%
Manufacturing	12,549,887	13,631,032	11,935,677	13,119,445	13,813,331	13,542,205	14,980,541	3.0%	10.6%
Utility	8,749,561	9,579,312	9,776,408	10,416,814	10,963,757	10,967,069	11,345,898	4.4%	3.5%
Business Personal	3,650,351	3,656,410	3,771,725	4,327,724	4,022,055	4,256,870	4,643,828	4.1%	9.1%
Motor Carrier	210,396	212,324	196,173	223,418	258,616	305,979	314,966	7.0%	2.9%
Fee-in-Lieu and Joint Industrial Park	3,259,155	5,887,132	5,591,166	5,465,137	6,129,806	6,299,378	7,540,882	15.0%	19.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Aiken County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	176,754,665	184,604,436	200,495,120	205,704,789	225,592,921	232,579,371	230,627,439	4.5%	-0.8%
Revenues from Local Sources	59,786,631	73,290,690	81,708,433	83,670,070	97,923,575	82,513,163	90,642,693	7.2%	9.9%
Current Property Taxes	51,315,517	59,931,481	60,046,528	62,561,582	65,860,292	59,507,379	64,096,741	3.8%	7.7%
Current Real & Personal Property Taxes	51,315,517	59,931,481	60,046,528	62,561,582	65,860,292	59,507,379	64,096,741	3.8%	7.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,471,114	13,359,209	21,661,905	21,108,488	32,063,283	23,005,784	26,545,952	21.0%	15.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	6,757,225	6,824,220	6,882,393	7,446,681	8,011,018	7,862,170	6,687,512	-0.2%	-14.9%
Bonds & Leases	55,035	5,086,765	12,585,238	11,840,412	22,261,976	13,303,075	14,007,262	151.7%	5.3%
Miscellaneous	1,658,854	1,448,224	2,194,274	1,821,395	1,790,289	1,840,539	5,851,178	23.4%	217.9%
Revenues from State Sources	99,094,892	90,915,310	97,274,322	101,405,359	104,927,868	126,155,404	116,697,741	2.8%	-7.5%
Reimbursements for Property Tax Relief (Tier 1)	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	8,147,500	0.0%	0.0%
Homestead Exemption (Tier 2) /1	0	0	0	0	0	2,659,778	2,659,778	n/a	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	12,431,683	13,300,719	n/a	7.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0	0	n/a	n/a
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	33,023,138	23,046,573	26,614,226	22,098,301	22,571,992	26,571,511	25,513,039	-4.2%	-4.0%
Education Finance Act (EFA)	40,759,164	40,316,700	42,791,229	52,862,734	54,764,824	56,952,873	50,574,570	3.7%	-11.2%
Education Improvement Act (EIA)	15,792,667	18,319,406	17,799,167	16,695,446	17,799,229	17,965,216	15,073,524	-0.8%	-16.1%
Education Lottery	1,372,423	1,085,131	1,922,200	1,601,378	1,644,323	1,426,843	1,428,611	0.7%	0.1%
Revenues from Federal Sources	17,873,142	20,398,436	21,512,365	20,629,360	22,741,478	23,488,110	22,988,045	4.3%	-2.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	189,681,535	194,363,006	199,321,999	198,767,932	231,831,487	236,020,784	227,169,062	3.1%	-3.8%
Administration	59,005,255	59,812,135	62,731,658	67,113,839	71,373,460	76,414,754	77,887,110	4.7%	1.9%
Instruction	100,100,820	103,023,174	107,244,627	110,862,900	117,747,268	123,903,381	123,469,804	3.6%	-0.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	292,278	189,961	141,479	175,989	169,771	155,292	159,381	-9.6%	2.6%
Environment & Housing	0	0	1	0	0	0	0	n/a	n/a
Recreation & Culture	0	14,662	21,993	3,421	4,207	0	0	n/a	n/a
Debt Service/Interest on Debt	12,056,290	11,984,617	12,346,435	10,108,796	25,073,208	15,461,890	13,821,177	2.3%	-10.6%
Purchase of Land & Facility Construction	16,663,608	17,536,143	15,354,798	9,087,346	16,065,371	18,217,001	9,882,368	-8.3%	-45.8%
All Other	1,563,284	1,802,314	1,481,008	1,415,641	1,398,202	1,868,466	1,949,222	3.7%	4.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Aiken County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	70,648,779	71,574,908	75,989,207	85,870,433	98,776,811	92,445,864	96,757,535	5.4%	4.7%
Revenues from Local Sources	39,995,709	43,471,746	44,152,502	71,910,168	83,351,410	76,014,618	78,897,226	12.0%	3.8%
Current Property Taxes	22,652,197	25,774,608	21,930,296	29,174,211	29,436,250	33,238,989	34,844,042	7.4%	4.8%
Current Real & Personal Property Taxes	19,705,369	21,709,877	19,019,010	25,473,608	25,199,699	28,785,062	30,025,767	7.3%	4.3%
Fee In Lieu of Property Tax	1,325,160	2,115,480	1,057,855	1,788,276	2,117,452	2,306,035	2,781,435	13.2%	20.6%
All Other	1,621,668	1,949,251	1,853,431	1,912,327	2,119,100	2,147,892	2,036,840	3.9%	-5.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	0	0	79,785	134,412	148,698	196,141	147,484	n/a	-24.8%
Capital Projects/Transportation Tax (1%)	0	0	0	16,599,539	15,630,816	17,147,195	17,002,363	n/a	-0.8%
Licenses, fees, Charges, Bonds, etc.	17,343,512	17,697,138	22,142,421	26,002,006	38,135,646	25,432,293	26,903,337	7.6%	5.8%
Licenses & Permits	1,724,945	1,854,811	2,077,173	2,483,809	2,688,696	2,609,926	2,425,400	5.8%	-7.1%
Service Revenue & Charges	9,766,867	9,904,510	10,359,777	9,528,471	12,237,144	12,458,916	11,615,722	2.9%	-6.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	5,851,700	5,937,817	9,705,471	13,989,726	23,209,806	10,363,451	12,862,215	14.0%	24.1%
Revenues from State Sources	24,593,236	26,727,402	25,738,585	12,297,205	14,533,560	15,299,912	13,985,500	-9.0%	-8.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,031,140	1,156,550	993,789	1,325,590	1,381,247	1,534,296	1,608,575	7.7%	4.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,230,722	7,208,998	7,332,242	7,947,199	8,616,651	9,624,129	9,165,290	4.0%	-4.8%
Manufacturer's Depreciation Reimbursement	265,695	249,704	285,239	317,651	377,622	384,870	497,894	11.0%	29.4%
State Grants	3,968,093	5,244,982	3,442,273	2,706,765	4,158,039	3,756,618	2,713,740	-6.1%	-27.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	665,391	918,081	422,421	1,094,553	415,473	574,144	645,506	-0.5%	12.4%
Revenues from Other Local Sources	5,394,443	457,679	5,675,698	568,507	476,368	557,189	3,229,303	-8.2%	479.6%
Total Expenditures (County only)	66,425,089	79,662,827	79,605,218	112,689,086	115,995,180	103,952,668	98,919,318	6.9%	-4.8%
Administration	36,220,711	39,975,640	35,442,565	54,413,928	52,820,952	37,982,296	29,812,403	-3.2%	-21.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	11,616,753	12,257,654	13,481,321	14,359,515	14,855,204	15,400,487	17,000,882	6.6%	10.4%
Transportation	2,982,811	2,639,796	2,459,658	2,824,300	4,130,525	16,268,287	13,177,022	28.1%	-19.0%
Health & Human Services	4,198,285	4,348,286	4,473,564	4,627,812	5,747,684	4,694,347	4,722,135	2.0%	0.6%
Environment & Housing	3,909,390	4,152,037	4,556,540	5,493,788	5,434,953	6,226,070	5,964,449	7.3%	-4.2%
Recreation & Culture	3,203,036	3,395,278	3,425,037	3,299,556	3,977,936	3,496,088	3,519,135	1.6%	0.7%
Debt Service/Interest on Debt	843,738	675,365	679,223	2,701,178	3,478,995	4,902,532	4,458,127	32.0%	-9.1%
Land Purchase & Facility Construction	1,177,686	1,370,118	6,676,350	4,710,090	31,112	1,937,483	5,137,932	27.8%	165.2%
All Other	2,272,679	10,848,653	8,410,960	20,258,919	25,517,819	13,045,078	15,127,233	37.2%	16.0%

Aiken County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1	FY 04 /2	FY 05 /3	FY 06 /3	FY 07 /3 /4	FY 08 /3	FY 09 /3 /4		
Total Revenues (Cities only)	39,971,955	53,863,501	47,321,439	49,734,089	60,040,740	99,692,556	62,538,557	7.7%	-37.3%
Revenues from Local Sources	35,545,362	48,717,438	41,376,845	44,238,507	54,643,224	60,197,279	55,424,128	7.7%	-7.9%
Current Property Taxes	11,650,092	11,934,081	12,316,085	12,565,329	13,266,381	13,965,409	14,768,022	4.0%	5.7%
Current Real & Personal Property Taxes	10,774,698	11,080,312	11,517,200	11,740,287	12,486,835	13,209,663	13,929,361	4.4%	5.4%
Fee In Lieu of Property Tax	503,577	505,246	505,365	505,976	506,599	506,937	506,972	0.1%	0.0%
All Other	371,817	348,523	293,520	319,066	272,947	248,809	331,689	-1.9%	33.3%
Local Options Sales Tax	2,921,371	13,676,560	3,654,256	1,091,724	1,346,848	1,125,512	151,335	-38.9%	-86.6%
Local Hospitality Tax	330,184	354,381	407,943	426,148	457,960	488,614	499,310	7.1%	2.2%
Local Accommodations Tax	297,805	324,366	357,240	414,995	416,334	442,187	432,051	6.4%	-2.3%
Capital Projects/Transportation Tax	0	0	0	566,500	7,393,401	9,508,146	8,328,262	n/a	-12.4%
Licenses, fees, Charges, Bonds, etc.	20,345,910	22,428,050	24,641,321	29,173,811	31,762,300	34,667,411	31,245,148	7.4%	-9.9%
Licenses & Permits	9,029,323	9,594,959	11,148,292	12,124,144	12,778,314	13,818,915	13,442,136	6.9%	-2.7%
Service Revenue & Charges	8,488,281	9,672,018	10,471,054	12,839,967	13,799,559	14,497,987	14,605,888	9.5%	0.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,828,306	3,161,073	3,021,975	4,209,700	5,184,427	6,350,509	3,197,124	2.1%	-49.7%
Revenues from State Sources	2,957,536	2,731,645	2,742,329	3,356,324	3,423,791	3,895,015	3,622,878	3.4%	-7.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	513,446	509,297	561,286	555,874	621,458	632,407	636,357	3.6%	0.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,821,589	1,862,027	1,942,169	2,122,409	2,255,360	2,386,621	2,429,916	4.9%	1.8%
Manufacturer's Depreciation Reimbursement	0	0	23,585	30,686	34,414	50,550	52,721	n/a	4.3%
State Grants	622,501	360,321	215,289	647,355	512,559	825,437	503,884	-3.5%	-39.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	746,611	1,639,301	2,408,855	1,218,970	1,191,861	829,169	777,926	0.7%	-6.2%
Revenues from Other Local Sources	722,446	775,117	793,410	920,288	781,864	861,699	2,713,625	24.7%	214.9%
Total Expenditures (Cities only)	39,208,710	40,771,668	41,816,483	54,469,839	53,618,328	65,327,309	73,522,479	11.0%	12.5%
Administration	4,988,989	5,787,367	5,142,155	7,151,725	6,480,903	7,469,246	7,592,580	7.2%	1.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	11,075,035	11,271,500	12,221,839	15,650,609	16,298,773	19,608,817	19,397,460	9.8%	-1.1%
Transportation	4,066,681	5,495,350	5,798,302	3,786,895	4,388,846	4,870,236	5,510,402	5.2%	13.1%
Health & Human Services	1,099	0	0	0	24,609	26,647	32,936	76.2%	23.6%
Environment & Housing	4,922,883	6,336,967	6,295,180	8,498,100	9,629,478	9,361,397	10,018,975	12.6%	7.0%
Recreation & Culture	4,807,957	5,281,373	5,650,621	7,208,054	8,256,795	9,938,474	9,592,436	12.2%	-3.5%
Debt Service/Interest on Debt	149,189	113,585	99,167	1,941,409	1,301,326	1,142,280	1,089,376	39.3%	-4.6%
Purchase of Land & Facility Construction	4,191,380	608,969	1,040,299	9,007,695	6,326,433	11,280,273	19,159,119	28.8%	69.8%
All Other	5,005,497	5,876,557	5,568,920	1,225,352	911,165	1,629,939	1,129,195	-22.0%	-30.7%

* Cities Included: Aiken, Burnetttown, Jackson, Monetta, New Ellenton, North Augusta, Perry, Salley, Wagener & Windsor.

/1 In FY 03 Burnetttown, New Ellenton & Windsor were excluded.

/2 In FY 04 New Ellenton & Windsor were excluded.

/3 In FY 05-09 Windsor was excluded

/4 In FY 07 & 09, Monetta was excluded

Aiken County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	51,315,517	59,931,481	60,046,528	62,561,582	65,860,292	59,507,379	64,096,741	3.8%	7.7%
Owner Occupied	10,518,542	13,481,212	13,726,951	15,519,576	16,457,363	7,857,668	8,736,197	-3.0%	11.2%
Agricultural (Private)	327,739	333,311	400,356	411,510	337,036	767,908	838,711	17.0%	9.2%
Agricultural (Corporate)	38,587	76,893	60,024	43,508	108,589	62,783	41,838	1.4%	-33.4%
Commercial/Rental	12,119,169	14,062,750	14,555,334	15,392,512	17,036,144	19,615,816	21,278,889	9.8%	8.5%
Personal Property (Vehicles)	10,717,440	11,555,659	10,797,223	10,546,585	10,338,664	10,181,405	9,904,594	-1.3%	-2.7%
Other Personal Property	679,851	715,135	728,660	919,876	822,974	856,212	1,069,430	7.8%	24.9%
Manufacturing	6,819,684	7,150,152	6,905,438	6,832,095	7,133,263	6,645,303	7,312,852	1.2%	10.0%
Utility	5,565,563	6,220,857	6,508,619	6,574,355	6,989,490	6,792,610	7,096,299	4.1%	4.5%
Business Personal	2,321,975	2,374,492	2,511,017	2,731,353	2,564,095	2,636,553	2,904,485	3.8%	10.2%
Motor Carrier	133,832	137,884	130,602	141,006	164,870	189,512	196,996	6.7%	3.9%
Fee-in-Lieu and Joint Industrial Park	2,073,136	3,823,135	3,722,305	3,449,207	3,907,804	3,901,609	4,716,449	14.7%	20.9%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	22,358,177	24,815,678	21,866,230	28,711,525	28,700,046	32,467,250	33,671,182	7.1%	3.7%
Owner Occupied	7,018,458	7,883,948	7,013,983	9,610,050	9,541,708	11,528,355	11,880,828	9.2%	3.1%
Agricultural (Private)	123,230	121,496	128,373	167,094	130,702	311,311	330,124	17.8%	6.0%
Agricultural (Corporate)	14,509	28,028	19,246	17,666	42,110	25,452	16,468	2.1%	-35.3%
Commercial/Rental	4,556,824	5,126,056	4,667,128	6,250,152	6,606,576	7,952,290	8,375,541	10.7%	5.3%
Personal Property (Vehicles)	4,029,772	4,212,189	3,462,100	4,282,456	4,009,309	4,127,562	3,898,528	-0.6%	-5.5%
Other Personal Property	255,625	260,676	233,643	373,517	319,147	347,110	420,936	8.7%	21.3%
Manufacturing	2,564,211	2,606,324	2,214,210	2,774,182	2,766,263	2,694,019	2,878,397	1.9%	6.8%
Utility	2,092,660	2,267,584	2,086,971	2,669,526	2,710,508	2,753,738	2,793,160	4.9%	1.4%
Business Personal	873,066	865,533	805,151	1,109,070	994,350	1,068,864	1,143,229	4.6%	7.0%
Motor Carrier	50,321	50,261	41,877	57,256	63,936	76,829	77,539	7.5%	0.9%
Fee-in-Lieu and Joint Industrial Park	779,502	1,393,583	1,193,547	1,400,556	1,515,437	1,581,720	1,856,432	15.6%	17.4%

Allendale County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	30,067,529	29,063,554	31,141,831	36,978,679	36,852,400	31,850,261	34,824,246	2.5%	9.3%
Revenues from Local Sources	14,169,086	11,785,616	13,595,015	14,900,240	15,401,609	14,107,257	15,334,009	1.3%	8.7%
Current Property Taxes	8,049,860	9,272,691	10,188,107	9,713,598	9,699,604	9,706,139	10,711,922	4.9%	10.4%
Current Real & Personal Property Taxes	7,701,301	8,723,331	9,566,168	9,192,799	8,972,153	9,056,072	9,381,824	3.3%	3.6%
Fee In Lieu of Property Tax (only Counties and Cities)	20,645	22,240	18,614	67,933	259,468	189,131	261,808	52.7%	38.4%
All Other	327,914	527,119	603,324	452,866	467,983	460,936	1,068,290	21.8%	131.8%
Local Options Sales Tax	356,183	326,268	593,228	541,577	596,490	497,737	634,914	10.1%	27.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	39,437	39,219	38,573	56,731	1,318	1,552	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	1,121,423	1,547,383	366,616	472,930	n/a	29.0%
Licenses, fees, Charges, Bonds, etc.	5,723,606	2,147,438	2,775,107	3,466,911	3,556,814	3,535,213	3,514,243	-7.8%	-0.6%
Licenses & Permits	12,802	345,153	604,065	600,966	771,865	516,533	724,899	96.0%	40.3%
Service Revenue & Charges	921,643	1,015,623	1,252,990	1,324,092	1,663,564	2,000,179	2,056,911	14.3%	2.8%
Bonds & Leases	3,765,686	51,146	0	0	0	0	0	-100.0%	n/a
Miscellaneous	1,023,475	735,516	919,066	1,541,853	1,121,385	1,018,501	732,433	-5.4%	-28.1%
Revenues from State Sources	11,203,584	12,841,629	15,076,198	15,239,878	15,591,529	16,399,417	15,472,044	5.5%	-5.7%
Reimbursements for Property Tax Relief (Tier 1)	413,385	413,385	413,385	413,385	413,385	413,385	413,385	0.0%	0.0%
Homestead Exemption (Tier 2) /1	403,021	468,266	527,884	517,309	591,804	659,421	952,294	15.4%	44.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	314,828	372,863	n/a	18.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	2,185,172	2,127,137	n/a	-2.7%
State-Shared Taxes (Aid to Subdivisions)	640,030	858,825	1,014,243	1,079,993	974,836	1,271,765	1,419,326	14.2%	11.6%
Manufacturer's Depreciation Reimbursement	235,946	263,800	314,594	300,940	325,460	344,101	769,379	21.8%	123.6%
State Grants	3,209,669	4,581,123	4,675,869	4,769,119	5,092,224	3,016,925	3,287,475	0.4%	9.0%
Education Finance Act (EFA)	3,386,477	3,094,895	3,250,252	3,250,252	3,800,618	3,800,618	3,583,777	0.9%	-5.7%
Education Improvement Act (EIA)	1,921,077	2,814,809	1,697,752	1,697,752	4,352,016	4,352,016	2,486,322	4.4%	-42.9%
Education Lottery	993,979	346,526	3,211,128	3,211,128	41,186	41,186	60,086	-37.4%	45.9%
Revenues from Federal Sources	4,694,859	4,436,309	3,050,090	6,838,561	5,859,262	3,457,594	3,869,922	-3.2%	11.9%
Revenues from Other Local Sources	0	0	94,989	0	0	385,993	148,271	n/a	-61.6%
Total Expenditures (School Dist., Counties, & Cities)	27,102,524	27,423,612	32,022,494	31,996,726	29,668,297	32,197,863	31,619,158	2.6%	-1.8%
Administration	10,932,310	10,217,331	12,917,469	12,949,405	13,748,579	15,296,535	12,136,312	1.8%	-20.7%
Instruction	11,185,806	11,147,112	10,026,563	10,026,563	9,476,507	9,476,507	10,566,430	-0.9%	11.5%
Public Safety	1,387,384	1,387,484	2,526,882	3,139,735	3,426,387	3,109,629	3,014,732	13.8%	-3.1%
Transportation	90,305	151,985	292,595	235,598	1,053,721	525,408	488,086	32.5%	-7.1%
Health & Human Services	377,575	370,972	338,326	0	0	685,338	646,791	9.4%	-5.6%
Environment & Housing	333,210	456,934	1,183,467	1,321,114	387,130	1,492,134	1,932,320	34.0%	29.5%
Recreation & Culture	239,432	228,869	244,375	131,755	109,830	128,209	120,448	-10.8%	-6.1%
Debt Service/Interest on Debt /4	1,440,383	412,758	425,438	752,504	681,897	675,982	683,244	-11.7%	1.1%
Land Purchase & Facility Construction	52,828	2,036,795	2,896,542	2,986,553	0	24,000	140,851	17.8%	486.9%
All Other	1,063,291	1,013,372	1,170,836	453,499	784,246	784,121	1,889,944	10.1%	141.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Allendale County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Districts, Counties, & Cities	8,049,860	9,272,691	10,188,107	9,713,598	9,699,604	9,706,139	10,711,922	4.9%	10.4%
School District Total	4,533,458	5,164,862	5,440,407	5,440,407	4,750,574	4,750,574	5,747,018	4.0%	21.0%
County Total	3,516,402	3,521,404	3,823,175	3,429,520	4,164,333	4,269,196	4,291,328	3.4%	0.5%
Cities Total	0	586,425	924,525	843,671	784,697	686,369	673,576	n/a	-1.9%

Assessed Property Values for Tax Years	2002	2003	2004*	2005	2006	2007	2008		
Total Assessed Value	24,783,503	22,428,796	24,663,924	24,382,713	22,265,846	22,143,491	21,182,894	-2.6%	-4.3%
Owner Occupied (4% assessment ratio)	3,491,630	3,507,690	3,658,480	3,559,410	3,613,760	3,587,230	3,576,790	0.4%	-0.3%
Agricultural (Private) (4%)	1,145,600	1,049,620	1,054,440	1,057,190	1,055,240	1,034,340	1,040,370	-1.6%	0.6%
Agricultural (Corporate) (6%)	322,210	466,400	451,010	453,910	452,560	501,010	493,900	7.4%	-1.4%
Commercial/Rental (6%)	2,277,620	2,244,350	2,260,520	2,349,150	2,385,850	2,450,990	2,497,140	1.5%	1.9%
Personal Property (Vehicles) /6	3,031,067	2,717,540	2,563,577	2,423,840	2,254,490	2,201,340	1,993,490	-6.7%	-9.4%
Other Personal Property County (10.5%)	131,520	147,205	155,290	89,030	100,000	91,240	66,980	-10.6%	-26.6%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	6,254,980	6,356,510	5,721,300	10,379,930	8,346,840	6,107,870	6,615,722	0.9%	8.3%
Utility (10.5%)	7,422,400	5,171,310	8,040,550	3,227,280	3,032,064	5,331,817	3,946,754	-10.0%	-26.0%
Business Personal (10.5%)	545,930	615,690	606,527	689,070	883,480	680,925	793,500	6.4%	16.5%
Motor Carrier (9.5%)	37,826	29,761	29,510	31,183	18,842	34,009	35,528	-1.0%	4.5%
Fee-in-Lieu and Joint Industrial Park /7	122,720	122,720	122,720	122,720	122,720	122,720	122,720	0.0%	0.0%

Total Average Millage Rates /2	484.0	486.0	531.0	578.7	527.0	616.0	590.0	3.4%	-4.2%
School Districts /3	199.6	248.7	237.3	240.1	231.9	247.4	308.4	7.5%	24.7%
Counties /4	148.1	164.9	163.5	114.2	147.5	158.4	107.4	-5.2%	-32.2%
Cities & Special Purpose Districts /5	136.3	72.3	130.1	224.5	147.6	210.2	174.2	4.2%	-17.1%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	8,049,860	9,272,691	10,188,107	9,713,598	9,699,604	9,706,139	10,711,922	4.9%	10.4%
Owner Occupied	429,811	702,931	706,826	613,252	690,093	378,910	319,546	-4.8%	-15.7%
Agricultural (Private)	408,883	474,161	475,011	458,572	495,033	509,364	598,630	6.6%	17.5%
Agricultural (Corporate)	115,002	210,694	203,174	196,890	212,304	246,724	284,190	16.3%	15.2%
Commercial/Rental	812,918	1,013,874	1,018,333	1,018,978	1,119,247	1,206,999	1,436,857	10.0%	19.0%
Personal Property (Vehicles)	1,081,835	1,227,636	1,154,857	1,051,376	1,057,623	1,084,058	1,147,056	1.0%	5.8%
Other Personal Property County	46,942	66,499	69,956	38,618	46,912	44,931	38,540	-3.2%	-14.2%
Manufacturing	2,253,146	2,893,763	2,595,982	4,570,380	4,175,127	3,196,974	4,068,500	10.4%	27.3%
Utility	2,649,171	2,336,115	3,622,158	1,399,880	1,422,398	2,625,673	2,270,966	-2.5%	-13.5%
Business Personal	194,851	278,135	273,232	298,894	414,457	335,324	456,581	15.2%	36.2%
Motor Carrier	13,501	13,444	13,294	13,526	8,839	16,748	20,443	7.2%	22.1%
Fee-in-Lieu and Joint Industrial Park	43,801	55,438	55,284	53,232	57,570	60,434	70,613	8.3%	16.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Allendale County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06 /5	FY 07	FY 08 /6	FY 09		
Total Revenues (School District only)	23,615,247	21,739,706	22,713,670	22,713,670	19,834,541	19,834,541	22,685,977	-0.7%	14.4%
Revenues from Local Sources	9,041,534	5,871,227	6,164,003	6,164,003	5,502,685	5,502,685	6,629,714	-5.0%	20.5%
Current Property Taxes	4,533,458	5,164,862	5,440,407	5,440,407	4,750,574	4,750,574	5,747,018	4.0%	21.0%
Current Real & Personal Property Taxes	4,454,493	5,092,840	5,367,537	5,367,537	4,750,574	4,750,574	5,747,018	4.3%	21.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	78,965	72,022	72,870	72,870	0	0	0	-100.0%	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,508,076	706,365	723,596	723,596	752,111	752,111	882,696	-23.8%	17.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	327,291	304,737	317,087	317,087	420,858	420,858	328,047	0.0%	-22.1%
Bonds & Leases	3,765,686	51,146	0	0	0	0	0	-100.0%	n/a
Miscellaneous	415,099	350,482	406,509	406,509	331,253	331,253	554,649	4.9%	67.4%
Revenues from State Sources	9,995,513	11,530,333	13,549,560	13,549,560	11,242,454	13,742,454	12,621,582	4.0%	-8.2%
Reimbursements for Property Tax Relief (Tier 1)	413,385	413,385	413,385	413,385	413,385	413,385	413,385	0.0%	0.0%
Homestead Exemption (Tier 2) /1	229,418	267,881	274,109	274,109	304,127	304,127	631,759	18.4%	107.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	314,828	372,863	n/a	18.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	2,185,172	2,127,137	n/a	-2.7%
State-Shared Taxes (Aid to Subdivisions)	39,845	40,045	40,045	40,045	30,430	30,430	108,493	18.2%	256.5%
Manufacturer's Depreciation Reimbursement	134,308	150,921	166,992	166,992	177,794	177,794	598,806	28.3%	236.8%
State Grants 4/	2,877,024	4,401,871	4,495,897	4,495,897	2,122,898	2,122,898	2,238,954	-4.1%	5.5%
Education Finance Act (EFA)	3,386,477	3,094,895	3,250,252	3,250,252	3,800,618	3,800,618	3,583,777	0.9%	-5.7%
Education Improvement Act (EIA)	1,921,077	2,814,809	1,697,752	1,697,752	4,352,016	4,352,016	2,486,322	4.4%	-42.9%
Education Lottery	993,979	346,526	3,211,128	3,211,128	41,186	41,186	60,086	-37.4%	45.9%
Revenues from Federal Sources	4,578,200	4,338,146	3,000,107	3,000,107	3,089,402	3,089,402	3,434,681	-4.7%	11.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	22,074,337	22,052,557	23,680,639	23,680,637	20,791,894	20,791,894	20,355,561	-1.3%	-2.1%
Administration	9,286,722	8,428,570	10,310,976	10,310,976	10,768,086	10,768,086	9,157,213	-0.2%	-15.0%
Instruction	11,185,806	11,147,112	10,026,563	10,026,563	9,476,507	9,476,507	10,566,430	-0.9%	11.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	22,637	0	0	0	0	0	11,898	-10.2%	n/a
Environment & Housing	0	0	2	0	0	0	0	n/a	n/a
Recreation & Culture	13,770	3,207	416	416	72	72	0	-100.0%	n/a
Debt Service/Interest on Debt	1,440,383	412,758	422,430	422,430	438,076	438,076	449,537	-17.6%	2.6%
Purchase of Land & Facility Construction	52,828	2,033,310	2,860,258	2,860,258	0	0	125,249	15.5%	n/a
All Other	72,191	27,600	59,994	59,994	109,153	109,153	45,234	-7.5%	-58.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.□

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

5/ Figures for the Allendale County School district are from FY 2004-2005; As of the date of publication of this document, the State Department of Education had not received the audit financial statements for the FY 2005-2006 year.

6/ Figures for the Allendale County School district are from FY 2007-06. As of the date of publication of this document, the State Department of Education had not received the audit financial statements for the FY 2007-2008 year.

Allendale County

	FY 03	FY 04	FY 05 (est.) /1	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	6,429,078	5,641,805	5,482,147	11,129,541	13,746,873	9,161,588	8,989,424	5.7%	-1.9%
Revenues from Local Sources	5,106,251	4,498,862	4,969,848	6,130,624	7,151,148	6,318,193	6,328,131	3.6%	0.2%
Current Property Taxes	3,516,402	3,521,404	3,823,175	3,429,520	4,164,333	4,269,196	4,291,328	3.4%	0.5%
Current Real & Personal Property Taxes	3,246,808	3,232,998	3,417,454	3,005,678	3,520,842	3,710,159	3,066,762	-0.9%	-17.3%
Fee In Lieu of Property Tax	20,645	22,240	18,614	67,933	259,468	189,131	261,808	52.7%	38.4%
All Other	248,949	266,165	387,106	355,909	384,023	369,906	962,758	25.3%	160.3%
Local Options Sales Tax (1%)	350,000	200,000	325,000	200,000	200,000	200,000	300,000	-2.5%	50.0%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	39,437	37,186	36,540	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	1,121,423	1,547,383	366,616	472,930	n/a	29.0%
Licenses, fees, Charges, Bonds, etc.	1,200,412	740,272	785,133	1,379,681	1,239,432	1,482,381	1,263,873	0.9%	-14.7%
Licenses & Permits	0	0	0	150,596	79,932	1,060	184,110	n/a	17268.9%
Service Revenue & Charges	594,352	361,020	380,602	325,620	510,397	892,794	1,003,991	9.1%	12.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	606,060	379,252	405,545	903,465	649,103	588,527	75,772	-29.3%	-87.1%
Revenues from State Sources	1,206,168	1,091,086	1,136,777	1,254,082	3,977,841	2,202,402	2,449,929	12.5%	11.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	173,603	200,385	228,369	216,243	260,542	326,200	291,095	9.0%	-10.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	598,282	598,570	609,743	662,255	699,272	828,314	939,740	7.8%	13.5%
Manufacturer's Depreciation Reimbursement	101,638	112,879	147,602	133,948	147,666	166,307	170,573	9.0%	2.6%
State Grants	332,645	179,252	179,972	241,636	2,870,361	881,581	1,048,521	21.1%	18.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	116,659	51,857	49,983	3,744,835	2,617,884	255,000	63,093	-9.7%	-75.3%
Revenues from Other Local Sources	0	0	0	0	0	385,993	148,271	n/a	-61.6%
Total Expenditures (County only)	5,018,059	5,034,193	5,171,884	4,510,617	5,396,196	8,032,587	7,562,948	7.1%	-5.8%
Administration	1,640,788	1,640,788	1,653,914	1,842,898	2,390,223	3,810,953	2,058,316	3.9%	-46.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,387,384	1,387,484	1,462,408	1,980,849	2,270,681	1,968,012	1,763,906	4.1%	-10.4%
Transportation	90,305	90,305	96,446	202,150	223,631	308,135	216,127	15.7%	-29.9%
Health & Human Services	354,938	370,972	338,326	0	0	685,338	634,893	10.2%	-7.4%
Environment & Housing	333,210	333,210	328,878	0	0	411,736	929,961	18.7%	125.9%
Recreation & Culture	225,662	225,662	232,206	111,314	100,284	110,156	119,395	-10.1%	8.4%
Debt Service/Interest on Debt	0	0	0	0	0	159,627	79,898	n/a	-49.9%
Land Purchase & Facility Construction	0	0	0	0	0	24,000	15,602	n/a	-35.0%
All Other	985,772	985,772	1,059,705	373,406	411,377	554,630	1,744,850	10.0%	214.6%

/1 05 estimate based upon 10 year compound growth rate (1994-2004)

Allendale County

	FY 03 /1	FY 04 /2	FY 05	FY 06	FY 07	FY 08	FY 09 /3	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	23,204	1,682,043	2,946,014	3,135,468	3,270,986	2,854,132	3,148,845	126.7%	10.3%
Revenues from Local Sources	21,301	1,415,527	2,461,164	2,605,613	2,747,776	2,286,379	2,376,164	119.4%	3.9%
Current Property Taxes	0	586,425	924,525	843,671	784,697	686,369	673,576	n/a	-1.9%
Current Real & Personal Property Taxes	0	397,493	781,177	819,584	700,737	595,339	568,044	n/a	-4.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	188,932	143,348	24,087	83,960	91,030	105,532	n/a	15.9%
Local Options Sales Tax	6,183	126,268	268,228	341,577	396,490	297,737	334,914	94.5%	12.5%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	2,033	2,033	56,731	1,318	1,552	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	15,118	700,801	1,266,378	1,363,634	1,565,271	1,300,721	1,367,674	111.9%	5.1%
Licenses & Permits	12,802	345,153	604,065	450,370	691,933	515,473	540,789	86.6%	4.9%
Service Revenue & Charges	0	349,866	555,301	681,385	732,309	686,527	724,873	n/a	5.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,316	5,782	107,012	231,879	141,029	98,721	102,012	87.9%	3.3%
Revenues from State Sources	1,903	220,210	389,861	436,236	371,234	454,561	400,533	143.9%	-11.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	0	0	25,406	26,957	27,135	29,094	29,440	n/a	1.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,903	220,210	364,455	377,693	245,134	413,021	371,093	140.8%	-10.2%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	0	0	0	31,586	98,965	12,446	0	n/a	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	46,306	0	93,619	151,976	113,192	372,148	n/a	228.8%
Revenues from Other Local Sources	0	0	94,989	0	0	0	0	n/a	n/a
Total Expenditures (Cities only)	10,128	336,862	3,169,971	3,805,472	3,480,207	3,373,382	3,700,649	167.4%	9.7%
Administration	4,800	147,973	952,579	795,531	590,270	717,496	920,783	140.2%	28.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	0	0	1,064,474	1,158,886	1,155,706	1,141,617	1,250,826	n/a	9.6%
Transportation	0	61,680	196,149	33,448	830,090	217,273	271,959	n/a	25.2%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	123,724	854,587	1,321,114	387,130	1,080,398	1,002,359	n/a	-7.2%
Recreation & Culture	0	0	11,753	20,025	9,474	17,981	1,053	n/a	-94.1%
Debt Service/Interest on Debt	0	0	3,008	330,074	243,821	78,279	153,809	n/a	96.5%
Purchase of Land & Facility Construction	0	3,485	36,284	126,295	0	0	0	n/a	n/a
All Other	5,328	0	51,137	20,099	263,716	120,338	99,860	63.0%	-17.0%

* Cities Included: Allendale, Fairfax, Sycamore & Ulmer.

/1 In FY 03 Allendale, Fairfax, and Ulmer were excluded.

/2 In FY 04 Fairfax and Ulmer were excluded.

/3 In FY 09 Ulmer was excluded

Allendale County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	4,533,458	5,164,862	5,440,407	5,440,407	4,750,574	4,750,574	5,747,018	4.0%	21.0%
Owner Occupied	283,552	459,010	454,927	441,157	424,729	159,347	316,912	1.9%	98.9%
Agricultural (Private)	228,664	261,050	250,263	253,810	244,734	255,918	320,873	5.8%	25.4%
Agricultural (Corporate)	64,314	115,998	107,044	108,975	104,959	123,961	152,330	15.5%	22.9%
Commercial/Rental	454,618	558,190	536,517	563,983	553,333	606,429	770,172	9.2%	27.0%
Personal Property (Vehicles)	605,008	675,877	608,445	581,915	522,868	544,660	614,836	0.3%	12.9%
Other Personal Property	26,252	36,611	36,857	21,374	23,192	22,575	20,658	-3.9%	-8.5%
Manufacturing	1,248,508	1,580,922	1,357,906	2,492,009	1,935,823	1,511,221	2,040,433	8.5%	35.0%
Utility	1,481,528	1,286,152	1,908,362	774,804	703,205	1,319,209	1,217,265	-3.2%	-7.7%
Business Personal	108,969	153,128	143,955	165,432	204,899	168,476	244,733	14.4%	45.3%
Motor Carrier	7,550	7,402	7,004	7,486	4,370	8,415	10,958	6.4%	30.2%
Fee-in-Lieu and Joint Industrial Park	24,495	30,522	29,127	29,463	28,462	30,364	37,850	7.5%	24.7%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	3,669,360	3,699,549	4,032,930	2,783,717	3,284,485	3,506,560	2,274,577	-7.7%	-35.1%
Owner Occupied	516,959	578,581	598,218	406,369	533,074	568,060	384,069	-4.8%	-32.4%
Agricultural (Private)	169,614	173,131	172,417	120,697	155,661	163,794	111,713	-6.7%	-31.8%
Agricultural (Corporate)	47,705	76,931	73,747	51,822	66,758	79,338	53,034	1.8%	-33.2%
Commercial/Rental	337,217	370,197	369,630	268,197	351,942	388,130	268,138	-3.7%	-30.9%
Personal Property (Vehicles)	448,769	448,248	419,184	276,724	332,565	348,596	214,057	-11.6%	-38.6%
Other Personal Property	19,472	24,281	25,392	10,164	14,751	14,448	7,192	-15.3%	-50.2%
Manufacturing	926,091	1,048,483	935,520	1,185,052	1,231,261	967,219	710,383	-4.3%	-26.6%
Utility	1,098,935	852,989	1,314,753	368,451	447,267	844,326	423,795	-14.7%	-49.8%
Business Personal	80,829	101,556	99,176	78,670	130,324	107,829	85,204	0.9%	-21.0%
Motor Carrier	5,600	4,909	4,825	3,560	2,779	5,386	3,815	-6.2%	-29.2%
Fee-in-Lieu and Joint Industrial Park	18,169	20,242	20,067	14,011	18,103	19,433	13,177	-5.2%	-32.2%

Anderson County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	337,123,968	334,659,948	363,932,137	430,889,787	440,958,754	446,577,367	543,025,466	8.3%	21.6%
Revenues from Local Sources	181,913,692	181,535,463	202,356,351	249,209,482	249,473,152	211,092,079	338,770,320	10.9%	60.5%
Current Property Taxes	119,471,113	131,992,279	129,615,079	139,289,367	139,092,898	130,359,626	137,871,132	2.4%	5.8%
Current Real & Personal Property Taxes	112,425,940	125,163,893	123,378,026	128,655,769	132,387,632	125,407,316	132,690,907	2.8%	5.8%
Fee In Lieu of Property Tax (only Counties and Cities)	4,316,004	3,832,361	3,528,216	7,007,990	3,270,226	1,654,809	1,994,112	-12.1%	20.5%
All Other	2,729,169	2,996,025	2,708,838	3,625,607	3,435,040	3,297,500	3,186,113	2.6%	-3.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	1,419,982	1,404,776	1,477,104	1,691,219	1,909,319	2,228,277	2,368,446	8.9%	6.3%
Local Accommodations Tax	430,203	455,527	565,475	95,353	91,159	169,232	116,683	-19.5%	-31.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	60,592,394	47,682,881	70,698,693	108,133,543	108,379,776	78,334,944	198,414,059	21.9%	153.3%
Licenses & Permits	10,662,322	11,912,204	14,484,954	15,913,070	18,970,534	19,667,696	15,933,249	6.9%	-19.0%
Service Revenue & Charges	23,848,854	25,419,950	29,262,346	33,802,556	37,094,727	35,321,636	35,722,493	7.0%	1.1%
Bonds & Leases	19,400,000	2,674,685	17,765,498	45,534,025	33,843,260	1,850,708	134,655,213	38.1%	7175.9%
Miscellaneous	6,681,218	7,676,042	9,185,895	12,883,892	18,471,255	21,494,904	12,103,104	10.4%	-43.7%
Revenues from State Sources	129,481,302	126,439,640	134,187,422	145,084,096	155,271,511	183,615,574	172,193,976	4.9%	-6.2%
Reimbursements for Property Tax Relief (Tier 1)	7,969,500	7,969,571	7,969,571	7,983,133	7,969,571	7,970,928	7,970,929	0.0%	0.0%
Homestead Exemption (Tier 2) /1	6,266,311	6,974,071	6,874,521	6,916,309	7,980,885	8,426,750	8,560,706	5.3%	1.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	17,681,173	18,788,493	n/a	6.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	10,262,075	10,256,374	10,406,902	10,510,579	12,217,521	13,136,589	12,470,300	3.3%	-5.1%
Manufacturer's Depreciation Reimbursement	1,764,054	2,162,789	1,810,618	1,892,690	2,211,625	2,189,919	2,202,192	3.8%	0.6%
State Grants	38,682,643	31,973,997	32,708,647	32,323,037	35,082,249	37,953,373	37,437,331	-0.5%	-1.4%
Education Finance Act (EFA)	45,462,847	46,905,702	50,489,186	63,616,138	68,275,651	73,145,113	66,156,256	6.5%	-9.6%
Education Improvement Act (EIA)	18,061,225	18,663,118	21,436,435	19,407,459	19,390,099	21,195,988	16,852,149	-1.1%	-20.5%
Education Lottery	1,012,647	1,534,019	2,491,542	2,434,751	2,143,910	1,915,742	1,755,620	9.6%	-8.4%
Revenues from Federal Sources	25,498,061	26,650,202	27,257,198	36,302,527	35,996,349	31,907,310	33,903,837	4.9%	6.3%
Revenues from Other Local Sources	230,913	34,643	131,166	293,683	217,742	409,346	639,993	18.5%	56.3%
Total Expenditures (School Dist., Counties, & Cities)	362,434,488	331,833,549	370,080,279	403,696,536	426,221,344	472,516,413	477,425,313	4.7%	1.0%
Administration	104,024,408	108,269,407	125,155,915	129,290,879	138,707,452	144,488,140	145,193,187	5.7%	0.5%
Instruction	115,644,313	117,108,434	127,989,246	134,263,369	140,875,057	152,452,535	152,963,591	4.8%	0.3%
Public Safety	27,244,778	26,963,021	32,172,332	43,073,808	37,231,278	48,192,255	41,611,201	7.3%	-13.7%
Transportation	12,089,779	10,407,652	12,822,252	11,034,695	12,153,562	11,537,232	12,904,653	1.1%	11.9%
Health & Human Services	6,511,037	6,768,823	6,997,407	8,242,757	6,552,234	7,148,911	7,320,843	2.0%	2.4%
Environment & Housing	8,582,728	8,507,578	9,183,330	9,505,656	9,487,993	10,173,245	9,985,191	2.6%	-1.8%
Recreation & Culture	7,985,932	7,795,345	7,753,103	6,242,872	10,351,643	11,520,649	10,108,220	4.0%	-12.3%
Debt Service/Interest on Debt /4	29,247,399	21,131,576	24,323,593	32,311,112	35,010,661	35,344,767	35,220,628	3.1%	-0.4%
Land Purchase & Facility Construction	47,128,859	21,885,549	22,003,065	25,277,684	33,082,864	48,871,802	51,561,675	1.5%	5.5%
All Other	3,975,255	2,996,164	1,680,036	4,453,704	2,768,600	2,786,877	10,556,124	17.7%	278.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Anderson County

								6 Year Compound Growth Rate	FY 09 Percent Change
Anderson County									
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Districts, Counties, & Cities	119,471,113	131,992,279	129,615,079	139,289,367	139,092,898	130,359,626	137,871,132	2.4%	5.8%
School District Total	76,013,092	84,819,739	84,942,379	84,929,729	88,412,369	81,058,267	84,861,007	1.9%	4.7%
County Total	32,052,376	35,582,173	31,216,154	40,199,223	37,136,703	35,227,636	37,648,817	2.7%	6.9%
Cities Total	11,405,645	11,590,367	13,456,546	14,160,415	13,543,826	14,073,723	15,361,308	5.1%	9.1%
Assessed Property Values for Tax Years									
	2002	2003*	2004	2005	2006	2007*	2008		
Total Assessed Value	505,464,000	554,019,662	552,151,371	555,849,425	569,358,079	581,880,247	652,820,062	4.4%	12.2%
Owner Occupied (4% assessment ratio)	134,025,600	164,861,680	170,422,730	176,515,090	181,894,730	191,054,580	229,218,140	9.4%	20.0%
Agricultural (Private) (4%)	1,861,670	1,994,450	1,997,030	2,064,690	2,095,720	2,243,660	2,429,480	4.5%	8.3%
Agricultural (Corporate) (6%)	88,580	87,850	87,160	85,200	79,760	75,470	64,160	-5.2%	-15.0%
Commercial/Rental (6%)	111,990,610	143,529,450	147,269,180	152,073,610	162,906,270	166,501,690	195,394,150	9.7%	17.4%
Personal Property (Vehicles) /6	92,440,549	87,859,967	83,027,126	81,090,227	77,910,373	74,828,360	70,603,868	-4.4%	-5.6%
Other Personal Property County (10.5%)	5,232,970	4,671,548	6,445,990	6,514,110	6,589,727	7,280,400	6,627,990	4.0%	-9.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	36,322,228	31,525,880	26,213,380	26,655,858	26,874,129	27,430,147	26,122,088	-5.3%	-4.8%
Utility (10.5%)	44,472,930	43,961,980	44,852,600	44,231,090	44,919,840	45,239,910	48,697,667	1.5%	7.6%
Business Personal (10.5%)	22,362,130	22,173,680	20,878,490	21,489,610	22,230,850	22,852,720	23,786,170	1.0%	4.1%
Motor Carrier (9.5%)	294,323	252,097	262,865	290,180	326,410	376,300	401,849	5.3%	6.8%
Fee-in-Lieu and Joint Industrial Park /7	56,372,410	53,101,080	50,694,820	44,839,760	43,530,270	43,997,010	49,474,500	-2.2%	12.4%
Total Average Millage Rates /2									
School Districts /3	479.6	307.7	305.1	315.2	329.4	318.1	328.2	-6.1%	3.2%
Counties /4	166.1	167.5	168.3	167.2	169.3	183.4	171.0	0.5%	-6.8%
Cities & Special Purpose Districts /5	59.0	61.0	53.8	64.3	63.7	62.3	58.8	-0.1%	-5.7%
	254.4	79.3	83.0	83.8	96.4	72.4	98.4	-14.6%	36.0%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	119,471,113	131,992,279	129,615,079	139,289,367	139,092,898	130,359,626	137,871,132	2.4%	5.8%
Owner Occupied	20,072,657	27,640,214	28,654,556	31,839,178	32,537,013	19,369,544	24,790,604	3.6%	28.0%
Agricultural (Private)	476,559	515,167	509,721	546,700	558,654	627,674	637,113	5.0%	1.5%
Agricultural (Corporate)	22,675	22,692	22,247	22,560	21,262	21,113	16,825	-4.9%	-20.3%
Commercial/Rental	28,667,854	37,073,730	37,588,943	40,266,873	43,425,737	46,579,611	51,240,645	10.2%	10.0%
Personal Property (Vehicles)	23,663,342	22,694,274	21,191,819	21,471,509	20,768,478	20,933,577	18,515,333	-4.0%	-11.6%
Other Personal Property County	1,339,559	1,206,663	1,645,273	1,724,841	1,756,616	2,036,725	1,738,140	4.4%	-14.7%
Manufacturing	13,613,929	11,975,511	10,218,911	14,066,073	10,434,032	9,328,519	8,844,433	-6.9%	-5.2%
Utility	11,384,378	11,355,402	11,448,165	11,711,747	11,974,230	12,656,072	12,770,597	1.9%	0.9%
Business Personal	5,724,357	5,727,473	5,329,020	5,690,135	5,926,052	6,393,153	6,237,744	1.4%	-2.4%
Motor Carrier	75,342	65,117	67,094	76,835	87,011	105,272	105,382	5.8%	0.1%
Fee-in-Lieu and Joint Industrial Park	14,430,460	13,716,036	12,939,331	11,872,914	11,603,814	12,308,365	12,974,315	-1.8%	5.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

* Indicates year of local property tax reassessment

Anderson County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	244,121,156	236,064,022	260,489,470	300,602,730	300,186,927	285,381,694	417,795,004	9.4%	46.4%
Revenues from Local Sources	110,627,872	104,392,782	121,604,794	150,685,897	143,388,063	102,435,520	239,882,057	13.8%	134.2%
Current Property Taxes	76,013,092	84,819,739	84,942,379	84,929,729	88,412,369	81,058,267	84,861,007	1.9%	4.7%
Current Real & Personal Property Taxes	75,619,582	84,404,014	84,600,015	84,586,017	87,977,239	80,576,000	84,365,550	1.8%	4.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	393,510	415,725	342,364	343,712	435,130	482,267	495,457	3.9%	2.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	34,614,780	19,573,043	36,662,415	65,756,168	54,975,694	21,377,253	155,021,050	28.4%	625.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	12,099,700	12,801,869	13,933,411	15,442,570	17,342,206	15,474,510	16,107,094	4.9%	4.1%
Bonds & Leases	19,400,000	2,674,685	17,765,498	45,534,025	33,843,260	1,850,708	134,655,213	38.1%	7175.9%
Miscellaneous	3,115,080	4,096,489	4,963,506	4,779,573	3,790,228	4,052,035	4,258,743	5.4%	5.1%
Revenues from State Sources	111,985,285	108,874,881	115,405,883	125,446,935	131,606,367	160,409,542	150,845,202	5.1%	-6.0%
Reimbursements for Property Tax Relief (Tier 1)	7,969,500	7,969,571	7,969,571	7,983,133	7,969,571	7,970,928	7,970,929	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,832,491	4,369,937	4,464,258	4,554,778	4,809,804	4,895,385	5,026,264	4.6%	2.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	17,681,173	18,788,493	n/a	6.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	529,429	543,079	528,539	513,999	528,539	533,906	519,715	-0.3%	-2.7%
Manufacturer's Depreciation Reimbursement	1,190,309	1,381,617	1,178,292	1,246,691	1,385,354	1,349,167	1,359,275	2.2%	0.7%
State Grants 4/	33,926,837	27,507,838	26,848,060	25,689,986	27,103,439	31,722,140	32,416,501	-0.8%	2.2%
Education Finance Act (EFA)	45,462,847	46,905,702	50,489,186	63,616,138	68,275,651	73,145,113	66,156,256	6.5%	-9.6%
Education Improvement Act (EIA)	18,061,225	18,663,118	21,436,435	19,407,459	19,390,099	21,195,988	16,852,149	-1.1%	-20.5%
Education Lottery	1,012,647	1,534,019	2,491,542	2,434,751	2,143,910	1,915,742	1,755,620	9.6%	-8.4%
Revenues from Federal Sources	21,507,999	22,796,359	23,478,793	24,469,898	25,192,497	24,918,120	29,550,404	5.4%	18.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	265,233,000	235,629,234	247,115,928	265,371,931	290,450,881	319,712,464	312,177,684	2.8%	-2.4%
Administration	75,878,791	79,636,990	86,151,061	94,281,334	100,632,031	104,112,831	104,512,871	5.5%	0.4%
Instruction	115,644,313	117,108,434	127,989,246	134,263,369	140,875,057	152,452,535	152,963,591	4.8%	0.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	222,524	161,133	170,989	189,681	184,353	172,758	189,437	-2.6%	9.7%
Environment & Housing	0	0	30	0	0	0	0	n/a	n/a
Recreation & Culture	340,454	301,878	396,578	292,207	161,578	160,258	153,073	-12.5%	-4.5%
Debt Service/Interest on Debt	27,329,008	19,371,002	22,251,087	20,563,399	22,375,196	21,623,419	22,111,836	-3.5%	2.3%
Purchase of Land & Facility Construction	42,449,287	16,053,633	8,476,901	13,569,590	24,255,294	39,172,089	31,133,581	-5.0%	-20.5%
All Other	3,368,623	2,996,164	1,680,036	2,212,351	1,967,372	2,018,574	1,113,295	-16.9%	-44.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Anderson County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	63,137,050	68,054,685	66,787,392	89,653,162	94,767,344	93,136,103	80,880,988	4.2%	-13.2%
Revenues from Local Sources	47,066,461	51,642,016	49,523,553	65,245,387	71,123,291	71,141,944	61,002,483	4.4%	-14.3%
Current Property Taxes	32,052,376	35,582,173	31,216,154	40,199,223	37,136,703	35,227,636	37,648,817	2.7%	6.9%
Current Real & Personal Property Taxes	26,068,212	29,525,675	26,165,413	30,811,330	31,427,686	31,079,096	33,462,793	4.2%	7.7%
Fee In Lieu of Property Tax	4,001,031	3,801,476	3,186,063	6,648,522	3,238,453	1,651,969	1,991,612	-11.0%	20.6%
All Other	1,983,133	2,255,022	1,864,679	2,739,370	2,470,564	2,496,570	2,194,412	1.7%	-12.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	429,218	454,482	482,609	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	14,584,867	15,605,361	17,824,790	25,046,164	33,986,588	35,914,308	23,353,666	8.2%	-35.0%
Licenses & Permits	3,528,254	4,093,800	4,891,850	4,548,562	4,659,703	4,338,169	3,257,661	-1.3%	-24.9%
Service Revenue & Charges	9,537,966	10,008,268	10,271,512	14,373,695	15,820,052	15,140,306	14,388,258	7.1%	-5.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,518,647	1,503,293	2,661,428	6,123,907	13,506,833	16,435,833	5,707,747	24.7%	-65.3%
Revenues from State Sources	14,914,850	15,000,302	15,894,534	17,641,485	20,937,945	19,153,411	17,648,845	2.8%	-7.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,789,632	2,008,120	1,699,893	2,168,250	2,378,184	2,682,680	2,711,131	7.2%	1.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	8,199,096	8,251,276	8,276,849	8,343,084	9,999,019	10,682,574	10,260,842	3.8%	-3.9%
Manufacturer's Depreciation Reimbursement	573,745	763,178	613,176	626,177	706,547	715,659	720,468	3.9%	0.7%
State Grants	4,352,377	3,977,729	5,304,616	6,503,974	7,854,195	5,072,499	3,956,404	-1.6%	-22.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,155,739	1,412,367	1,369,305	6,596,473	2,573,001	2,595,707	1,985,616	9.4%	-23.5%
Revenues from Other Local Sources	0	0	0	169,818	133,107	245,041	244,044	n/a	-0.4%
Total Expenditures (County only)	68,604,989	69,185,816	82,985,430	93,884,014	92,797,619	103,141,746	108,901,862	8.0%	5.6%
Administration	21,030,338	21,338,911	23,526,534	25,950,925	23,080,380	22,955,591	26,583,831	4.0%	15.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	15,483,324	15,382,159	18,578,568	29,267,871	23,157,050	33,228,635	26,396,162	9.3%	-20.6%
Transportation	10,234,203	8,855,824	11,388,509	9,677,785	11,838,004	10,710,138	12,232,979	3.0%	14.2%
Health & Human Services	6,288,513	6,607,690	6,826,418	8,053,076	6,367,881	6,804,434	7,122,858	2.1%	4.7%
Environment & Housing	5,702,551	5,209,541	5,738,628	4,192,673	4,767,176	4,710,409	5,162,872	-1.6%	9.6%
Recreation & Culture	5,785,625	5,976,765	5,292,777	2,487,992	5,995,498	6,236,540	7,318,415	4.0%	17.3%
Debt Service/Interest on Debt	1,554,773	1,430,635	1,220,617	8,070,371	8,796,060	9,183,514	10,103,230	36.6%	10.0%
Land Purchase & Facility Construction	2,525,662	4,384,291	10,413,379	6,183,321	8,795,570	9,312,485	13,981,515	33.0%	50.1%
All Other	0	0	0	0	0	0	0	n/a	n/a

Anderson County

	FY 03 /1	FY 04 /2	FY 05 /3	FY 06	FY 07	FY 08	FY 09 /3	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	29,865,762	30,541,241	36,655,275	40,633,895	46,004,484	68,059,570	44,349,475	6.8%	-34.8%
Revenues from Local Sources	24,219,359	25,500,665	31,228,004	33,278,198	34,961,799	37,514,615	37,885,780	7.7%	1.0%
Current Property Taxes	11,405,645	11,590,367	13,456,546	14,160,415	13,543,826	14,073,723	15,361,308	5.1%	9.1%
Current Real & Personal Property Taxes	10,738,146	11,234,204	12,612,598	13,258,422	12,982,707	13,752,220	14,862,564	5.6%	8.1%
Fee In Lieu of Property Tax	314,973	30,885	342,153	359,468	31,773	2,840	2,500	-55.3%	-12.0%
All Other	352,526	325,278	501,795	542,525	529,346	318,663	496,244	5.9%	55.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	1,419,982	1,404,776	1,477,104	1,691,219	1,909,319	2,228,277	2,368,446	8.9%	6.3%
Local Accommodations Tax	985	1,045	82,866	95,353	91,159	169,232	116,683	121.6%	-31.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	11,392,747	12,504,477	16,211,488	17,331,211	19,417,494	21,043,383	20,039,343	9.9%	-4.8%
Licenses & Permits	7,134,068	7,818,404	9,593,104	11,364,508	14,310,831	15,329,527	12,675,588	10.1%	-17.3%
Service Revenue & Charges	2,211,188	2,609,813	5,057,423	3,986,291	3,932,469	4,706,820	5,227,141	15.4%	11.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,047,491	2,076,260	1,560,961	1,980,412	1,174,194	1,007,036	2,136,614	0.7%	112.2%
Revenues from State Sources	2,581,167	2,564,457	2,887,005	1,995,676	2,727,199	4,052,621	3,699,929	6.2%	-8.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	644,188	596,014	710,370	193,281	792,897	848,685	823,311	4.2%	-3.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,533,550	1,462,019	1,601,514	1,653,496	1,689,963	1,920,109	1,689,743	1.6%	-12.0%
Manufacturer's Depreciation Reimbursement	0	17,994	19,150	19,822	119,724	125,093	122,449	n/a	-2.1%
State Grants	403,429	488,430	555,971	129,077	124,615	1,158,734	1,064,426	17.6%	-8.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,834,323	2,441,476	2,409,100	5,236,156	8,230,851	4,393,483	2,367,817	-3.0%	-46.1%
Revenues from Other Local Sources	230,913	34,643	131,166	123,865	84,635	164,305	395,949	9.4%	141.0%
Total Expenditures (Cities only)	28,596,499	27,018,499	39,978,921	44,440,591	42,972,844	49,662,203	56,345,767	12.0%	13.5%
Administration	7,115,279	7,293,506	15,478,320	9,058,620	14,995,041	17,419,718	14,096,485	12.1%	-19.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	11,761,454	11,580,862	13,593,764	13,805,937	14,074,228	14,963,620	15,215,039	4.4%	1.7%
Transportation	1,855,576	1,551,828	1,433,743	1,356,910	315,558	827,094	671,674	-15.6%	-18.8%
Health & Human Services	0	0	0	0	0	171,719	8,548	n/a	-95.0%
Environment & Housing	2,880,177	3,298,037	3,444,672	5,312,983	4,720,817	5,462,836	4,822,319	9.0%	-11.7%
Recreation & Culture	1,859,853	1,516,702	2,063,748	3,462,673	4,194,567	5,123,851	2,636,732	6.0%	-48.5%
Debt Service/Interest on Debt	363,618	329,939	851,889	3,677,342	3,839,405	4,537,834	3,005,562	42.2%	-33.8%
Purchase of Land & Facility Construction	2,153,910	1,447,625	3,112,785	5,524,773	32,000	387,228	6,446,579	20.0%	1564.8%
All Other	606,632	0	0	2,241,353	801,228	768,303	9,442,829	58.0%	1129.1%

* Cities Included: Anderson, Belton, Honea Path, Iva, Pelzer, Pendleton, Starr, West Pelzer & Williamston.

/1 In FY 03 Iva, Starr, and West Pelzer were excluded.

/2 In FY 04 Iva, Starr, West Pelzer, & Williamston was excluded.

/3 In FY 05 & 09 Iva & Starr were excluded.

Anderson County

Anderson County								6 Year	FY 09
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Compound	Percent
								Growth Rate	Change
Total Revenues	76,013,092	84,819,739	84,942,379	84,929,729	88,412,369	81,058,267	84,861,007	1.9%	4.7%
Owner Occupied	14,298,787	19,642,087	20,707,906	21,522,200	22,821,890	9,385,185	12,432,736	-2.3%	32.5%
Agricultural (Private)	309,316	334,038	336,045	345,123	354,767	411,462	415,397	5.0%	1.0%
Agricultural (Corporate)	14,718	14,713	14,667	14,242	13,502	13,840	10,970	-4.8%	-20.7%
Commercial/Rental	18,607,184	24,038,856	24,781,369	25,419,824	27,577,061	30,534,559	33,408,867	10.2%	9.4%
Personal Property (Vehicles)	15,358,951	14,715,120	13,971,191	13,554,615	13,188,805	13,722,689	12,071,985	-3.9%	-12.0%
Other Personal Property	869,455	782,409	1,084,684	1,088,864	1,115,521	1,335,144	1,133,266	4.5%	-15.1%
Manufacturing	6,034,920	5,280,074	4,410,994	4,455,653	4,549,300	5,030,384	4,466,405	-4.9%	-11.2%
Utility	7,389,155	7,362,919	7,547,464	7,393,436	7,604,110	8,296,497	8,326,421	2.0%	0.4%
Business Personal	3,715,457	3,713,732	3,513,278	3,592,090	3,763,278	4,190,935	4,067,005	1.5%	-3.0%
Motor Carrier	48,902	42,222	44,233	48,505	55,255	69,009	68,709	5.8%	-0.4%
Fee-in-Lieu and Joint Industrial Park	9,366,248	8,893,570	8,530,549	7,495,178	7,368,881	8,068,562	8,459,245	-1.7%	4.8%

								6 Year	FY 09
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Compound Growth Rate	Percent Change
Total Revenues	29,840,977	33,788,817	29,729,984	35,718,951	36,276,434	36,258,346	38,368,336	4.3%	5.8%
Owner Occupied	7,912,443	10,054,663	9,176,225	11,342,881	11,589,354	11,905,067	13,471,888	9.3%	13.2%
Agricultural (Private)	109,907	121,638	107,528	132,677	133,528	139,808	142,788	4.5%	2.1%
Agricultural (Corporate)	5,229	5,358	4,693	5,475	5,082	4,703	3,771	-5.3%	-19.8%
Commercial/Rental	6,611,567	8,753,643	7,929,547	9,772,268	10,379,511	10,375,118	11,483,943	9.6%	10.7%
Personal Property (Vehicles)	5,457,394	5,358,446	4,470,504	5,210,868	4,964,030	4,662,734	4,149,617	-4.5%	-11.0%
Other Personal Property	308,938	284,911	347,077	418,597	419,862	453,659	389,548	3.9%	-14.1%
Manufacturing	2,144,348	1,922,716	1,411,431	1,712,909	1,712,275	1,709,238	1,535,279	-5.4%	-10.2%
Utility	2,625,539	2,681,174	2,415,039	2,842,295	2,862,051	2,819,007	2,862,119	1.4%	1.5%
Business Personal	1,320,189	1,352,339	1,124,179	1,380,925	1,416,430	1,424,008	1,397,990	1.0%	-1.8%
Motor Carrier	17,376	15,375	14,154	18,647	20,797	23,448	23,618	5.2%	0.7%
Fee-in-Lieu and Joint Industrial Park	3,328,047	3,238,554	2,729,607	2,881,408	2,773,515	2,741,559	2,907,776	-2.2%	6.1%

Bamberg County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	32,767,869	39,018,063	37,924,389	39,747,169	39,343,952	41,379,813	40,371,733	3.5%	-2.4%
Revenues from Local Sources	11,476,071	15,152,171	15,207,072	16,739,324	17,208,424	15,999,286	15,615,610	5.3%	-2.4%
Current Property Taxes	8,743,210	9,917,433	9,525,457	10,943,245	10,449,108	9,884,888	9,831,965	2.0%	-0.5%
Current Real & Personal Property Taxes	8,302,538	9,183,285	9,085,243	9,900,557	9,834,046	9,304,369	9,315,380	1.9%	0.1%
Fee In Lieu of Property Tax (only Counties and Cities)	18	8,950	592	8,802	18	16,713	8,738	180.7%	-47.7%
All Other	440,654	725,198	439,621	1,033,886	615,044	563,806	507,847	2.4%	-9.9%
Local Options Sales Tax	618,470	925,941	934,147	1,020,516	1,121,422	1,072,936	1,134,403	10.6%	5.7%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	1,786	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,114,392	4,308,797	4,745,683	4,775,562	5,637,894	5,041,462	4,649,241	14.0%	-7.8%
Licenses & Permits	298,845	646,265	831,607	923,746	828,119	923,468	766,272	17.0%	-17.0%
Service Revenue & Charges	1,670,543	2,900,436	3,088,070	2,629,901	2,468,673	3,050,816	2,795,059	9.0%	-8.4%
Bonds & Leases	0	0	0	100,000	1,310,386	0	245,873	n/a	n/a
Miscellaneous	145,004	762,096	843,401	1,121,915	1,030,716	1,067,178	842,037	34.1%	-21.1%
Revenues from State Sources	15,520,895	16,766,520	17,015,207	17,063,317	16,879,038	20,496,916	19,153,358	3.6%	-6.6%
Reimbursements for Property Tax Relief (Tier 1)	823,997	823,997	823,997	823,997	823,997	823,997	823,997	0.0%	0.0%
Homestead Exemption (Tier 2) /1	721,699	805,086	882,978	944,632	972,459	986,615	1,012,859	5.8%	2.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	762,183	850,780	n/a	11.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,737,817	1,649,220	n/a	-5.1%
State-Shared Taxes (Aid to Subdivisions)	1,216,235	1,309,413	1,357,480	1,392,668	1,604,763	2,428,468	2,455,608	12.4%	1.1%
Manufacturer's Depreciation Reimbursement	69,208	63,536	62,339	72,637	81,738	89,949	58,057	-2.9%	-35.5%
State Grants	4,137,009	5,280,390	5,227,775	3,483,079	3,493,341	3,574,705	3,517,603	-2.7%	-1.6%
Education Finance Act (EFA)	5,381,553	5,131,583	5,283,948	6,542,489	6,537,638	6,563,721	5,823,505	1.3%	-11.3%
Education Improvement Act (EIA)	2,379,288	2,750,130	2,361,102	3,330,740	3,104,990	3,267,486	2,686,862	2.0%	-17.8%
Education Lottery	791,905	602,384	1,068,636	473,075	260,112	261,975	274,867	-16.2%	4.9%
Revenues from Federal Sources	5,492,146	6,757,482	5,376,320	5,723,331	4,886,328	3,912,886	5,375,415	-0.4%	37.4%
Revenues from Other Local Sources	278,757	341,891	325,789	221,197	370,162	262,142	246,511	-2.0%	-6.0%
Total Expenditures (School Dist., Counties, & Cities)	29,910,392	37,119,728	36,606,346	37,925,330	36,814,496	37,079,151	38,642,236	4.4%	4.2%
Administration	11,704,436	12,539,267	12,786,615	12,823,749	12,744,883	12,412,755	12,572,398	1.2%	1.3%
Instruction	12,873,449	13,247,654	14,544,782	14,093,363	13,658,610	13,713,210	14,091,207	1.5%	2.8%
Public Safety	1,853,362	3,601,261	3,790,489	3,464,947	3,961,351	3,297,638	3,535,339	11.4%	7.2%
Transportation	245,127	316,614	343,280	271,735	709,159	446,177	577,859	15.4%	29.5%
Health & Human Services	413,273	973,683	1,028,720	1,038,460	532,888	344,639	269,153	-6.9%	-21.9%
Environment & Housing	420,302	1,274,648	1,326,508	1,341,212	660,561	558,762	696,671	8.8%	24.7%
Recreation & Culture	80,553	352,811	226,966	279,615	225,056	79,416	77,438	-0.7%	-2.5%
Debt Service/Interest on Debt /4	1,018,343	1,478,671	1,450,459	1,641,771	1,491,941	1,432,543	1,589,081	7.7%	10.9%
Land Purchase & Facility Construction	1,045,670	3,279,835	1,039,983	64,649	1,947,584	903,832	786,297	-4.6%	-13.0%
All Other	255,877	55,284	68,544	2,905,829	882,463	3,890,179	4,446,793	60.9%	14.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Bamberg County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes		FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	
Total for School Districts, Counties, & Cities		8,743,210	9,917,433	9,525,457	10,943,245	10,449,108	9,884,888	9,831,965	2.0%
School District Total		5,288,226	5,852,303	6,236,314	6,305,598	6,586,514	5,932,587	6,034,113	2.2%
County Total		2,986,747	3,260,624	2,527,038	4,059,547	3,145,563	3,254,483	3,119,668	0.7%
Cities Total		468,237	804,506	762,105	578,100	717,031	697,818	678,184	6.4%

Assessed Property Values for Tax Years	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	29,261,860	29,294,770	29,425,500	29,573,030	29,665,480	29,674,140	29,221,300	0.0%	-1.5%
Owner Occupied (4% assessment ratio)	7,561,330	7,886,250	7,909,720	8,465,230	8,464,460	8,510,400	8,618,520	2.2%	1.3%
Agricultural (Private) (4%)	1,724,600	1,723,510	1,746,990	1,750,880	1,742,800	1,820,030	1,843,010	1.1%	1.3%
Agricultural (Corporate) (6%)	215,640	226,910	192,260	189,580	189,580	91,380	76,090	-15.9%	-16.7%
Commercial/Rental (6%)	4,482,900	4,574,300	4,721,720	5,219,210	5,361,800	5,459,340	5,714,940	4.1%	4.7%
Personal Property (Vehicles) /6	5,677,750	5,471,580	5,253,630	4,757,050	4,652,170	4,473,180	4,347,360	-4.4%	-2.8%
Other Personal Property County (10.5%)	184,070	181,240	212,750	236,470	242,120	286,360	291,590	8.0%	1.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	3,420,870	3,316,230	3,240,460	2,869,480	2,783,030	2,731,360	2,018,860	-8.4%	-26.1%
Utility (10.5%)	4,502,070	4,513,430	4,476,610	4,399,430	4,499,100	4,571,190	4,680,070	0.6%	2.4%
Business Personal (10.5%)	1,073,240	1,058,010	1,269,420	1,256,160	1,241,130	1,182,610	1,100,340	0.4%	-7.0%
Motor Carrier (9.5%)	419,390	343,310	401,940	429,540	489,290	548,290	530,520	4.0%	-3.2%
Fee-in-Lieu and Joint Industrial Park /7	0	0	0	0	0	0	0	n/a	n/a

Total Average Millage Rates /2	433.1	462.0	461.2	473.0	483.3	499.4	498.6	2.4%	-0.2%
School Districts /3	208.9	227.9	239.9	241.1	249.8	253.4	263.8	4.0%	4.1%
Counties /4	108.5	119.4	94.8	146.4	115.9	121.3	117.3	1.3%	-3.3%
Cities & Special Purpose Districts /5	115.7	114.6	126.4	85.5	117.6	124.7	117.5	0.3%	-5.8%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	8,743,210	9,917,433	9,525,457	10,943,245	10,449,108	9,884,888	9,831,965	2.0%	-0.5%
Owner Occupied	1,112,975	1,476,869	1,312,199	1,867,604	1,697,569	995,215	1,002,314	-1.7%	0.7%
Agricultural (Private)	606,394	678,794	666,834	752,089	719,406	763,053	789,070	4.5%	3.4%
Agricultural (Corporate)	75,822	89,367	73,386	81,434	78,256	38,311	32,577	-13.1%	-15.0%
Commercial/Rental	1,576,252	1,801,560	1,802,301	2,241,908	2,213,285	2,288,844	2,446,805	7.6%	6.9%
Personal Property (Vehicles)	1,996,378	2,154,948	2,005,333	2,043,387	1,920,359	1,875,394	1,861,287	-1.2%	-0.8%
Other Personal Property County	64,722	71,380	81,208	101,576	99,944	120,057	124,842	11.6%	4.0%
Manufacturing	1,202,845	1,315,027	1,237,490	1,241,385	1,148,819	1,161,844	873,096	-5.2%	-24.9%
Utility	1,582,992	1,777,587	1,708,741	1,889,772	1,857,173	1,916,485	2,003,734	4.0%	4.6%
Business Personal	377,367	416,691	484,543	539,583	512,323	495,813	471,102	3.8%	-5.0%
Motor Carrier	147,464	135,211	153,422	184,509	201,973	229,872	227,138	7.5%	-1.2%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Bamberg County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	25,201,361	28,075,449	26,897,520	27,302,296	27,999,383	28,089,719	28,092,500	1.8%	0.0%
Revenues from Local Sources	6,118,589	7,233,494	7,778,498	8,040,658	9,291,591	7,316,804	7,516,537	3.5%	2.7%
Current Property Taxes	5,288,226	5,852,303	6,236,314	6,305,598	6,586,514	5,932,587	6,034,113	2.2%	1.7%
Current Real & Personal Property Taxes	5,183,436	5,731,768	6,113,809	6,170,090	6,434,571	5,760,534	5,920,840	2.2%	2.8%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	104,790	120,535	122,505	135,508	151,943	172,053	113,273	1.3%	-34.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	830,363	1,381,191	1,542,184	1,735,060	2,705,077	1,384,217	1,482,424	10.1%	7.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	751,483	709,973	803,000	830,186	860,839	873,345	796,761	1.0%	-8.8%
Bonds & Leases	0	0	0	100,000	1,310,386	0	245,873	n/a	n/a
Miscellaneous	78,880	671,218	739,184	804,874	533,852	510,872	439,790	33.2%	-13.9%
Revenues from State Sources	13,936,275	14,276,255	14,223,046	14,594,350	14,364,112	17,257,545	16,162,947	2.5%	-6.3%
Reimbursements for Property Tax Relief (Tier 1)	823,997	823,997	823,997	823,997	823,997	823,997	823,997	0.0%	0.0%
Homestead Exemption (Tier 2) /1	474,302	468,138	504,763	564,426	571,232	520,612	585,602	3.6%	12.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	762,183	850,780	n/a	11.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,737,817	1,649,220	n/a	-5.1%
State-Shared Taxes (Aid to Subdivisions)	81,352	56,980	63,377	56,980	56,980	56,980	56,980	-5.8%	0.0%
Manufacturer's Depreciation Reimbursement	24,779	16,140	0	18,338	21,826	24,289	24,832	0.0%	2.2%
State Grants 4/	3,979,099	4,426,903	4,117,223	2,784,305	2,987,337	3,238,485	3,386,302	-2.7%	4.6%
Education Finance Act (EFA)	5,381,553	5,131,583	5,283,948	6,542,489	6,537,638	6,563,721	5,823,505	1.3%	-11.3%
Education Improvement Act (EIA)	2,379,288	2,750,130	2,361,102	3,330,740	3,104,990	3,267,486	2,686,862	2.0%	-17.8%
Education Lottery	791,905	602,384	1,068,636	473,075	260,112	261,975	274,867	-16.2%	4.9%
Revenues from Federal Sources	5,146,497	6,565,700	4,895,976	4,667,288	4,343,680	3,664,749	4,432,177	-2.5%	20.9%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	26,169,706	28,551,869	27,803,802	27,590,650	27,257,304	27,032,668	27,288,742	0.7%	0.9%
Administration	10,509,205	10,647,776	11,024,712	11,675,893	10,895,291	11,181,561	11,420,646	1.4%	2.1%
Instruction	12,873,449	13,247,654	14,544,782	14,093,363	13,658,610	13,713,210	14,091,207	1.5%	2.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	397,654	385,612	481,814	355,190	252,896	207,876	177,149	-12.6%	-14.8%
Environment & Housing	0	0	23	0	0	0	0	n/a	n/a
Recreation & Culture	79,569	122,936	65,686	119,610	66,606	53,596	35,758	-12.5%	-33.3%
Debt Service/Interest on Debt	1,017,790	1,150,512	1,091,598	1,176,764	1,169,543	1,233,413	1,440,569	6.0%	16.8%
Purchase of Land & Facility Construction	1,036,162	2,949,835	526,643	64,649	1,143,487	465,344	42,164	-41.4%	-90.9%
All Other	255,877	47,544	68,544	105,181	70,871	177,668	81,249	-17.4%	-54.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Bamberg County

			Estimated					6 Year	FY 09
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Compound	Percent
								Growth Rate	Change
Total Revenues (County only)	5,472,703	7,245,094	6,822,109	7,870,271	7,016,117	8,191,215	7,487,070	5.4%	-8.6%
Revenues from Local Sources	3,939,969	5,169,878	4,595,086	5,843,318	5,031,030	5,524,020	5,054,165	4.2%	-8.5%
Current Property Taxes	2,986,747	3,260,624	2,527,038	4,059,547	3,145,563	3,254,483	3,119,668	0.7%	-4.1%
Current Real & Personal Property Taxes	2,664,978	2,759,731	2,279,248	3,211,966	2,733,647	2,906,226	2,784,605	0.7%	-4.2%
Fee In Lieu of Property Tax	18	18	19	18	18	18	18	0.0%	0.0%
All Other	321,751	500,875	247,770	847,563	411,898	348,239	335,045	0.7%	-3.8%
Local Options Sales Tax (1%)	428,380	450,056	473,146	518,269	590,826	528,155	552,001	4.3%	4.5%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	524,843	1,459,198	1,594,903	1,265,501	1,294,641	1,741,382	1,382,495	17.5%	-20.6%
Licenses & Permits	30,509	62,215	69,743	179,572	89,763	121,333	63,423	13.0%	-47.7%
Service Revenue & Charges	455,863	1,345,949	1,495,349	939,368	811,608	1,283,240	1,011,952	14.2%	-21.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	38,471	51,034	47,206	146,561	393,270	336,809	307,120	41.4%	-8.8%
Revenues from State Sources	1,323,154	2,036,939	2,187,672	1,905,946	1,852,340	2,580,202	2,432,886	10.7%	-5.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	188,045	237,896	262,875	271,162	291,244	346,161	308,531	8.6%	-10.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	944,500	940,614	962,248	969,575	1,187,957	1,972,622	2,017,783	13.5%	2.3%
Manufacturer's Depreciation Reimbursement	40,430	42,346	56,701	48,034	52,478	57,654	25,150	-7.6%	-56.4%
State Grants	150,178	816,082	958,896	617,175	320,661	203,765	81,422	-9.7%	-60.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	180,187	0	39,350	95,412	5,235	86,993	0	-100.0%	n/a
Revenues from Other Local Sources	29,393	38,278	0	25,595	127,512	0	19	-70.6%	n/a
Total Expenditures (County only)	2,238,064	5,236,052	5,406,901	5,900,857	5,241,326	6,006,248	7,128,592	21.3%	18.7%
Administration	956,578	1,026,826	1,037,094	192,331	904,650	255,731	331,969	-16.2%	29.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,010,571	1,881,241	1,988,472	1,228,022	2,256,611	1,448,427	1,734,256	9.4%	19.7%
Transportation	227,713	307,239	334,276	91,567	577,801	319,184	445,756	11.8%	39.7%
Health & Human Services	15,619	588,071	546,906	683,270	263,904	136,763	92,004	34.4%	-32.7%
Environment & Housing	27,583	667,833	724,599	658,000	84,600	40,250	65,559	15.5%	62.9%
Recreation & Culture	0	137,279	140,025	135,914	133,000	0	12,500	n/a	n/a
Debt Service/Interest on Debt	0	297,563	339,519	265,764	287,000	0	0	n/a	n/a
Land Purchase & Facility Construction	0	330,000	296,010	0	4,000	177,251	115,542	n/a	-34.8%
All Other	0	0	0	2,645,989	729,760	3,628,642	4,331,006	n/a	19.4%

Bamberg County

	FY 03 /1	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	2,093,805	3,697,520	4,204,760	4,574,602	4,328,452	5,098,879	4,792,163	14.8%	-6.0%
Revenues from Local Sources	1,417,513	2,748,799	2,833,488	2,855,348	2,885,803	3,158,462	3,044,908	13.6%	-3.6%
Current Property Taxes	468,237	804,506	762,105	578,100	717,031	697,818	678,184	6.4%	-2.8%
Current Real & Personal Property Taxes	454,124	691,786	692,186	518,501	665,828	637,609	609,935	5.0%	-4.3%
Fee In Lieu of Property Tax	0	8,932	573	8,784	0	16,695	8,720	n/a	-47.8%
All Other	14,113	103,788	69,346	50,815	51,203	43,514	59,529	27.1%	36.8%
Local Options Sales Tax	190,090	475,885	461,001	502,247	530,596	544,781	582,402	20.5%	6.9%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	1,786	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	759,186	1,468,408	1,608,596	1,775,001	1,638,176	1,915,863	1,784,322	15.3%	-6.9%
Licenses & Permits	268,336	584,050	761,864	744,174	738,356	802,135	702,849	17.4%	-12.4%
Service Revenue & Charges	463,197	844,514	789,721	860,347	796,226	894,231	986,346	13.4%	10.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	27,653	39,844	57,011	170,480	103,594	219,497	95,127	22.9%	-56.7%
Revenues from State Sources	261,466	453,326	604,489	563,021	662,586	659,169	557,525	13.5%	-15.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	59,352	99,052	115,340	109,044	109,983	119,842	118,726	12.2%	-0.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	190,383	311,819	331,855	366,113	359,826	398,866	380,845	12.3%	-4.5%
Manufacturer's Depreciation Reimbursement	3,999	5,050	5,638	6,265	7,434	8,006	8,075	12.4%	0.9%
State Grants	7,732	37,405	151,656	81,599	185,343	132,455	49,879	36.4%	-62.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	165,462	191,782	440,994	960,631	537,413	161,144	943,238	33.7%	485.3%
Revenues from Other Local Sources	249,364	303,613	325,789	195,602	242,650	262,142	246,492	-0.2%	-6.0%
Total Expenditures (Cities only)	1,502,622	3,331,807	3,395,643	4,433,823	4,315,866	4,040,235	4,224,902	18.8%	4.6%
Administration	238,653	864,665	724,809	955,525	944,942	975,463	819,783	22.8%	-16.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	842,791	1,720,020	1,802,017	2,236,925	1,704,740	1,849,211	1,801,083	13.5%	-2.6%
Transportation	17,414	9,375	9,004	180,168	131,358	126,993	132,103	40.2%	4.0%
Health & Human Services	0	0	0	0	16,088	0	0	n/a	n/a
Environment & Housing	392,719	606,815	601,886	683,212	575,961	518,512	631,112	8.2%	21.7%
Recreation & Culture	984	92,596	21,255	24,091	25,450	25,820	29,180	75.9%	13.0%
Debt Service/Interest on Debt	553	30,596	19,342	199,243	35,398	199,130	148,512	154.0%	-25.4%
Purchase of Land & Facility Construction	9,508	0	217,330	0	800,097	261,237	628,591	101.1%	140.6%
All Other	0	7,740	0	154,659	81,832	83,869	34,538	n/a	-58.8%

* Cities Included: Bamberg, Denmark, Earhardt, Govan & Olar.

/1 In FY 03 Denmark was excluded.

Bamberg County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	5,288,226	5,852,303	6,236,314	6,305,598	6,586,514	5,932,587	6,034,113	2.2%	1.7%
Owner Occupied	755,415	973,285	1,073,850	1,216,838	1,290,446	570,166	598,880	-3.8%	5.0%
Agricultural (Private)	360,235	392,789	419,170	422,110	435,356	461,155	486,206	5.1%	5.4%
Agricultural (Corporate)	45,043	51,713	46,131	45,705	47,358	23,154	20,073	-12.6%	-13.3%
Commercial/Rental	936,389	1,042,486	1,132,923	1,258,270	1,339,391	1,383,275	1,507,662	8.3%	9.0%
Personal Property (Vehicles)	1,185,970	1,246,977	1,260,548	1,146,850	1,162,124	1,133,404	1,146,880	-0.6%	1.2%
Other Personal Property	38,449	41,305	51,047	57,009	60,482	72,557	76,925	12.3%	6.0%
Manufacturing	714,552	755,771	777,511	691,787	695,208	692,066	532,597	-4.8%	-23.0%
Utility	940,393	1,028,614	1,074,111	1,060,634	1,123,886	1,158,238	1,234,652	4.6%	6.6%
Business Personal	224,179	241,121	304,583	302,841	310,037	299,647	290,281	4.4%	-3.1%
Motor Carrier	87,602	78,241	96,441	103,555	122,226	138,924	139,957	8.1%	0.7%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	3,174,774	3,498,502	2,789,893	4,330,692	3,436,790	3,600,626	3,428,182	1.3%	-4.8%
Owner Occupied	820,369	941,808	749,937	1,239,653	980,620	1,032,642	1,011,107	3.5%	-2.1%
Agricultural (Private)	187,111	205,829	165,636	256,400	201,906	220,840	216,218	2.4%	-2.1%
Agricultural (Corporate)	23,396	27,099	18,229	27,762	21,963	11,088	8,927	-14.8%	-19.5%
Commercial/Rental	486,374	546,282	447,676	764,304	621,172	662,430	670,465	5.5%	1.2%
Personal Property (Vehicles)	616,009	653,439	498,108	696,625	538,961	542,771	510,023	-3.1%	-6.0%
Other Personal Property	19,971	21,644	20,171	34,629	28,050	34,747	34,209	9.4%	-1.5%
Manufacturing	371,148	396,038	307,235	420,208	322,418	331,420	236,848	-7.2%	-28.5%
Utility	488,453	539,012	424,437	644,255	521,227	554,663	549,056	2.0%	-1.0%
Business Personal	116,441	126,352	120,356	183,953	143,787	143,497	129,090	1.7%	-10.0%
Motor Carrier	45,502	40,999	38,109	62,902	56,685	66,529	62,239	5.4%	-6.4%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Barnwell County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	59,225,253	63,028,310	66,625,935	62,695,489	64,053,601	72,347,582	70,615,136	3.0%	-2.4%
Revenues from Local Sources	21,090,016	21,965,136	32,013,136	25,670,470	27,025,764	26,637,455	32,005,255	7.2%	20.2%
Current Property Taxes	12,845,072	13,959,354	13,042,899	14,415,902	15,542,597	15,743,594	15,875,004	3.6%	0.8%
Current Real & Personal Property Taxes	12,019,003	13,017,791	12,254,237	13,471,705	14,597,136	14,937,848	14,957,822	3.7%	0.1%
Fee In Lieu of Property Tax (only Counties and Cities)	240,435	232,484	161,369	258,976	278,268	314,340	313,646	4.5%	-0.2%
All Other	585,634	709,079	627,293	685,222	667,193	491,407	603,535	0.5%	22.8%
Local Options Sales Tax	1,352,369	1,432,585	1,218,791	1,657,671	1,778,972	1,670,992	1,697,706	3.9%	1.6%
Local Hospitality Tax	0	0	0	0	0	179,890	240,036	n/a	33.4%
Local Accommodations Tax	0	12,882	13,878	14,315	15,720	32,716	36,584	n/a	11.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,892,575	6,560,315	17,737,568	9,582,582	9,688,475	9,010,263	14,155,926	12.7%	57.1%
Licenses & Permits	1,684,578	1,725,687	1,966,820	2,400,247	2,926,504	3,168,910	1,922,661	2.2%	-39.3%
Service Revenue & Charges	3,719,188	3,816,608	3,863,549	4,925,122	4,469,723	4,358,354	4,081,384	1.6%	-6.4%
Bonds & Leases	42,103	0	10,539,491	700,000	570,000	0	4,752,132	119.8%	n/a
Miscellaneous	1,446,706	1,018,020	1,367,708	1,557,213	1,722,248	1,482,999	3,399,749	15.3%	129.2%
Revenues from State Sources	27,557,825	32,208,199	24,907,129	27,504,202	27,693,703	33,135,986	31,170,881	2.1%	-5.9%
Reimbursements for Property Tax Relief (Tier 1)	1,013,537	1,013,537	1,013,536	1,013,537	1,013,537	1,081,973	1,013,537	0.0%	-6.3%
Homestead Exemption (Tier 2) /1	725,380	815,327	800,241	884,160	1,002,261	1,090,333	1,092,922	7.1%	0.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	892,431	1,052,884	n/a	18.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,607,569	1,447,116	n/a	-10.0%
State-Shared Taxes (Aid to Subdivisions)	1,671,060	1,652,224	1,668,988	1,728,860	1,879,499	2,212,101	2,139,453	4.2%	-3.3%
Manufacturer's Depreciation Reimbursement	292,886	323,302	322,641	347,928	412,515	440,472	292,002	-0.1%	-33.7%
State Grants	10,335,413	15,249,030	7,662,737	7,959,069	6,938,088	8,721,728	8,726,398	-2.8%	0.1%
Education Finance Act (EFA)	9,208,948	8,933,157	9,202,762	11,118,883	11,333,123	11,784,149	10,653,612	2.5%	-9.6%
Education Improvement Act (EIA)	3,510,059	3,755,655	3,638,372	3,659,483	4,632,288	4,798,013	4,309,143	3.5%	-10.2%
Education Lottery	800,542	465,967	597,853	792,281	482,391	507,217	443,814	-9.4%	-12.5%
Revenues from Federal Sources	7,663,271	7,814,367	7,523,131	7,815,134	7,682,415	8,970,078	6,713,658	-2.2%	-25.2%
Revenues from Other Local Sources	2,914,141	1,040,608	2,182,539	1,705,683	1,651,719	801,733	725,343	-20.7%	-9.5%
Total Expenditures (School Dist., Counties, & Cities)	59,289,446	60,196,263	58,411,062	62,747,033	63,253,680	65,343,833	71,361,781	3.1%	9.2%
Administration	18,327,406	18,568,260	20,287,458	20,187,871	20,551,026	21,429,665	22,030,117	3.1%	2.8%
Instruction	21,007,066	20,612,997	21,090,442	21,887,593	21,820,781	23,289,004	24,054,297	2.3%	3.3%
Public Safety	4,162,258	4,528,100	4,992,030	6,486,899	7,157,691	8,299,678	7,591,146	10.5%	-8.5%
Transportation	415,503	1,265,831	1,314,772	1,055,689	1,099,973	1,547,458	678,117	8.5%	-56.2%
Health & Human Services	968,304	992,529	945,682	917,234	1,008,719	1,144,778	1,153,125	3.0%	0.7%
Environment & Housing	1,383,092	1,464,598	1,497,651	2,438,169	3,314,817	3,177,673	4,131,465	20.0%	30.0%
Recreation & Culture	403,635	550,509	537,416	554,944	667,036	820,809	605,452	7.0%	-26.2%
Debt Service/Interest on Debt /4	5,367,547	2,042,956	2,107,457	2,647,242	2,665,141	2,751,788	8,550,294	8.1%	210.7%
Land Purchase & Facility Construction	5,602,143	8,596,783	3,844,195	3,844,906	2,477,908	2,256,540	2,009,062	-15.7%	-11.0%
All Other	1,652,492	1,573,700	1,793,959	2,726,485	2,490,588	626,440	558,706	-16.5%	-10.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Barnwell County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Districts, Counties, & Cities	12,845,072	13,959,354	13,042,899	14,415,902	15,542,597	15,743,594	15,875,004	3.6%	0.8%
School District Total	7,413,552	8,216,933	7,499,677	8,303,903	9,082,971	8,910,557	9,079,521	3.4%	1.9%
County Total	3,961,038	4,211,800	4,045,440	4,572,178	5,084,915	5,362,321	5,528,785	5.7%	3.1%
Cities Total	1,470,482	1,530,621	1,497,782	1,539,821	1,374,711	1,470,716	1,266,698	-2.5%	-13.9%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	51,381,198	50,809,442	49,973,099	50,844,992	52,991,682	53,234,397	55,796,923	1.4%	4.8%
Owner Occupied (4% assessment ratio)	11,646,920	11,797,750	12,026,010	12,296,890	13,937,410	14,236,720	14,620,100	3.9%	2.7%
Agricultural (Private) (4%)	1,150,800	1,164,580	1,193,450	1,255,640	1,288,370	1,364,110	1,388,340	3.2%	1.8%
Agricultural (Corporate) (6%)	177,420	177,390	158,180	138,980	134,260	88,720	70,980	-14.2%	-20.0%
Commercial/Rental (6%)	9,492,765	9,829,460	9,882,360	9,790,690	11,506,620	11,826,170	12,220,800	4.3%	3.3%
Personal Property (Vehicles) /6	9,350,991	8,757,610	8,347,231	8,177,162	7,783,196	7,422,521	7,301,074	-4.0%	-1.6%
Other Personal Property County (10.5%)	625,090	629,450	620,400	570,400	583,570	822,180	844,710	5.1%	2.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	9,002,230	8,568,400	7,954,210	7,719,180	7,433,120	7,110,570	8,207,430	-1.5%	15.4%
Utility (10.5%)	5,312,580	5,530,870	5,624,600	5,592,850	5,831,080	6,016,320	6,536,280	3.5%	8.6%
Business Personal (10.5%)	2,151,439	2,252,889	2,117,739	2,399,079	2,194,949	2,040,866	2,071,684	-0.6%	1.5%
Motor Carrier (9.5%)	682,668	578,853	556,051	609,811	678,948	760,102	772,927	2.1%	1.7%
Fee-in-Lieu and Joint Industrial Park /7	1,788,295	1,522,190	1,492,868	2,294,310	1,620,159	1,546,118	1,762,598	-0.2%	14.0%
Total Average Millage Rates /2									
School Districts /3	325.3	368.8	364.4	381.8	389.8	395.3	388.0	3.0%	-1.8%
Counties /4	164.0	181.7	170.4	183.3	190.5	204.5	199.8	3.3%	-2.3%
Cities & Special Purpose Districts /5	78.2	84.8	82.7	91.1	97.6	102.0	100.4	4.3%	-1.6%
	83.1	102.4	111.4	107.5	101.6	88.8	87.8	0.9%	-1.1%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	12,845,072	13,959,354	13,042,899	14,415,902	15,542,597	15,743,594	15,875,004	3.6%	0.8%
Owner Occupied	1,512,433	1,783,115	1,722,644	1,985,123	2,529,070	1,881,196	1,745,919	2.4%	-7.2%
Agricultural (Private)	321,257	356,546	350,951	396,476	420,126	473,901	465,809	6.4%	-1.7%
Agricultural (Corporate)	49,528	54,309	46,515	43,884	43,781	30,822	23,815	-11.5%	-22.7%
Commercial/Rental	2,649,996	3,009,371	2,906,050	3,091,472	3,752,209	4,108,492	4,100,261	7.5%	-0.2%
Personal Property (Vehicles)	2,610,419	2,681,215	2,454,623	2,581,990	2,538,033	2,578,634	2,449,619	-1.1%	-5.0%
Other Personal Property County	174,500	192,711	182,438	180,107	190,297	285,631	283,413	8.4%	-0.8%
Manufacturing	2,753,494	2,855,771	2,500,419	2,696,355	2,702,144	2,784,601	3,067,361	1.8%	10.2%
Utility	1,483,058	1,693,322	1,653,994	1,765,977	1,901,465	2,090,110	2,193,019	6.7%	4.9%
Business Personal	600,595	689,741	622,752	757,524	715,754	709,011	695,081	2.5%	-2.0%
Motor Carrier	190,573	177,221	163,515	192,552	221,399	264,065	259,329	5.3%	-1.8%
Fee-in-Lieu and Joint Industrial Park	499,220	466,031	438,999	724,443	528,320	537,132	591,378	2.9%	10.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Barnwell County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	38,523,469	41,581,281	48,643,450	41,514,283	42,445,589	44,572,946	50,167,321	4.5%	12.6%
Revenues from Local Sources	10,313,790	10,677,504	20,812,243	12,182,971	12,424,917	11,546,964	18,407,157	10.1%	59.4%
Current Property Taxes	7,413,552	8,216,933	7,499,677	8,303,903	9,082,971	8,910,557	9,079,521	3.4%	1.9%
Current Real & Personal Property Taxes	7,305,310	8,119,713	7,402,867	8,194,175	8,962,265	8,773,612	8,939,840	3.4%	1.9%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	108,242	97,220	96,810	109,728	120,706	136,945	139,681	4.3%	2.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,900,238	2,460,571	13,312,566	3,879,068	3,341,946	2,636,407	9,327,636	21.5%	253.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,720,570	1,690,015	1,773,609	2,156,652	1,856,883	1,735,970	1,581,760	-1.4%	-8.9%
Bonds & Leases	42,103	0	10,539,491	700,000	570,000	0	4,752,132	119.8%	n/a
Miscellaneous	1,137,565	770,556	999,466	1,022,416	915,063	900,437	2,993,744	17.5%	232.5%
Revenues from State Sources	22,907,879	25,662,784	22,238,490	23,793,670	24,686,365	28,045,963	25,703,971	1.9%	-8.4%
Reimbursements for Property Tax Relief (Tier 1)	1,013,537	1,013,537	1,013,536	1,013,537	1,013,537	1,081,973	1,013,537	0.0%	-6.3%
Homestead Exemption (Tier 2) /1	406,188	447,150	472,837	481,396	540,137	610,019	607,830	6.9%	-0.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	892,431	1,052,884	n/a	18.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,607,569	1,447,116	n/a	-10.0%
State-Shared Taxes (Aid to Subdivisions)	66,380	66,380	66,380	66,380	66,704	66,380	66,380	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	152,467	171,398	176,455	181,586	207,937	221,322	157,003	0.5%	-29.1%
State Grants 4/	7,749,758	10,809,540	7,070,295	6,480,124	6,410,248	6,476,890	5,952,652	-4.3%	-8.1%
Education Finance Act (EFA)	9,208,948	8,933,157	9,202,762	11,118,883	11,333,123	11,784,149	10,653,612	2.5%	-9.6%
Education Improvement Act (EIA)	3,510,059	3,755,655	3,638,372	3,659,483	4,632,288	4,798,013	4,309,143	3.5%	-10.2%
Education Lottery	800,542	465,967	597,853	792,281	482,391	507,217	443,814	-9.4%	-12.5%
Revenues from Federal Sources	5,301,800	5,240,993	5,592,717	5,537,642	5,334,307	5,298,456	6,056,194	2.2%	14.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	38,875,376	43,007,664	40,605,451	42,022,634	41,923,647	45,153,973	50,164,554	4.3%	11.1%
Administration	13,792,065	13,963,676	14,879,513	15,978,559	16,282,938	17,765,720	18,576,901	5.1%	4.6%
Instruction	21,007,066	20,612,997	21,090,442	21,887,593	21,820,781	23,289,004	24,054,297	2.3%	3.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	21,070	13,483	11,862	25,757	29,073	45,654	47,381	14.5%	3.8%
Environment & Housing	0	0	42	0	0	0	0	n/a	n/a
Recreation & Culture	7,528	43,989	133,949	73,702	46,648	7,457	8,145	1.3%	9.2%
Debt Service/Interest on Debt	2,074,541	1,934,964	2,017,021	1,907,132	2,052,087	2,129,190	6,468,257	20.9%	203.8%
Purchase of Land & Facility Construction	1,928,193	6,381,550	2,413,246	1,969,589	1,527,497	1,755,247	914,972	-11.7%	-47.9%
All Other	44,913	57,005	59,376	180,302	164,623	161,701	94,601	13.2%	-41.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Barnwell County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	13,586,146	16,491,973	12,281,725	14,340,652	14,663,255	18,525,260	14,110,578	0.6%	-23.8%
Revenues from Local Sources	6,749,247	7,175,124	6,783,975	8,221,706	9,126,009	9,650,827	8,223,026	3.3%	-14.8%
Current Property Taxes	3,961,038	4,211,800	4,045,440	4,572,178	5,084,915	5,362,321	5,528,785	5.7%	3.1%
Current Real & Personal Property Taxes	3,393,593	3,518,780	3,435,808	3,873,829	4,393,989	4,761,947	4,821,559	6.0%	1.3%
Fee In Lieu of Property Tax	193,027	185,066	155,715	257,836	278,268	313,646	313,646	8.4%	0.0%
All Other	374,418	507,954	453,917	440,514	412,658	286,729	393,579	0.8%	37.3%
Local Options Sales Tax (1%)	842,858	903,362	800,999	1,043,792	1,110,726	1,015,318	1,018,059	3.2%	0.3%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,945,351	2,059,962	1,937,536	2,605,736	2,930,368	3,273,188	1,676,183	-2.5%	-48.8%
Licenses & Permits	617,188	630,604	629,348	776,865	951,667	1,453,198	280,552	-12.3%	-80.7%
Service Revenue & Charges	1,194,519	1,289,328	1,087,204	1,583,200	1,605,287	1,626,378	1,352,730	2.1%	-16.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	133,644	140,030	220,984	245,671	373,414	193,612	42,901	-17.3%	-77.8%
Revenues from State Sources	3,230,128	6,057,372	1,704,342	2,965,756	2,403,434	4,476,649	4,582,973	6.0%	2.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	250,096	280,380	241,217	316,656	367,261	382,101	386,683	7.5%	1.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,243,893	1,235,014	1,221,149	1,280,319	1,402,733	1,692,423	1,626,766	4.6%	-3.9%
Manufacturer's Depreciation Reimbursement	97,284	109,957	105,780	123,098	147,443	157,642	102,906	0.9%	-34.7%
State Grants	1,638,855	4,432,021	136,197	1,245,683	485,996	2,244,483	2,466,618	7.1%	9.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,450,020	2,530,663	1,771,055	1,565,294	1,540,097	3,607,142	625,020	-13.1%	-82.7%
Revenues from Other Local Sources	2,156,751	728,814	2,022,353	1,587,896	1,593,715	790,642	679,559	-17.5%	-14.0%
Total Expenditures (County only)	16,340,672	13,042,136	13,417,413	14,108,453	14,103,825	13,219,012	14,277,832	-2.2%	8.0%
Administration	3,233,299	3,416,690	3,987,752	2,722,052	2,979,619	2,527,394	2,321,425	-5.4%	-8.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,440,700	2,673,085	2,975,365	3,647,630	3,950,891	5,326,831	5,025,018	12.8%	-5.7%
Transportation	154,589	998,413	1,115,670	555,265	593,822	897,651	67,723	-12.9%	-92.5%
Health & Human Services	947,234	975,426	932,560	891,477	979,646	1,099,124	1,105,744	2.6%	0.6%
Environment & Housing	930,596	983,540	1,045,013	2,057,649	2,741,696	2,433,025	3,444,419	24.4%	41.6%
Recreation & Culture	193,416	199,231	198,656	218,906	234,863	234,863	234,863	3.3%	0.0%
Debt Service/Interest on Debt	3,293,006	107,992	90,436	431,688	422,783	378,050	1,874,520	-9.0%	395.8%
Land Purchase & Facility Construction	3,540,253	2,171,064	1,408,016	1,698,258	320,970	0	0	-100.0%	n/a
All Other	1,607,579	1,516,695	1,663,945	1,885,528	1,879,535	322,074	204,120	-29.1%	-36.6%

Barnwell County

	FY 03 /1	FY 04 /2	FY 05 /3	FY 06 /3	FY 07 /3	FY 08 /3	FY 09 /3	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	7,115,638	4,955,056	5,700,760	6,840,554	6,944,757	9,249,376	6,337,237	-1.9%	-31.5%
Revenues from Local Sources	4,026,979	4,112,508	4,416,918	5,265,793	5,474,838	5,439,664	5,375,072	4.9%	-1.2%
Current Property Taxes	1,470,482	1,530,621	1,497,782	1,539,821	1,374,711	1,470,716	1,266,698	-2.5%	-13.9%
Current Real & Personal Property Taxes	1,320,100	1,379,298	1,415,562	1,403,701	1,240,882	1,402,289	1,196,423	-1.6%	-14.7%
Fee In Lieu of Property Tax	47,408	47,418	5,654	1,140	0	694	0	-100.0%	n/a
All Other	102,974	103,905	76,566	134,980	133,829	67,733	70,275	-6.2%	3.8%
Local Options Sales Tax	509,511	529,223	417,792	613,879	668,246	655,674	679,647	4.9%	3.7%
Local Hospitality Tax	0	0	0	0	0	179,890	240,036	n/a	33.4%
Local Accommodations Tax	0	12,882	13,878	14,315	15,720	32,716	36,584	n/a	11.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,046,986	2,039,782	2,487,466	3,097,778	3,416,161	3,100,668	3,152,107	7.5%	1.7%
Licenses & Permits	1,067,390	1,095,083	1,337,472	1,623,382	1,974,837	1,715,712	1,642,109	7.4%	-4.3%
Service Revenue & Charges	804,099	837,265	1,002,736	1,185,270	1,007,553	996,006	1,146,894	6.1%	15.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	175,497	107,434	147,258	289,126	433,771	388,950	363,104	12.9%	-6.6%
Revenues from State Sources	1,419,818	488,043	964,297	744,776	603,904	613,374	883,937	-7.6%	44.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	69,096	87,797	86,187	86,108	94,863	98,213	98,409	6.1%	0.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	360,787	350,830	381,459	382,162	410,062	453,298	446,307	3.6%	-1.5%
Manufacturer's Depreciation Reimbursement	43,135	41,947	40,406	43,244	57,135	61,508	32,093	-4.8%	-47.8%
State Grants	946,800	7,469	456,245	233,262	41,844	355	307,128	-17.1%	86414.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	911,451	42,711	159,359	712,198	808,011	64,480	32,444	-42.6%	-49.7%
Revenues from Other Local Sources	757,390	311,794	160,186	117,787	58,004	11,091	45,784	-37.4%	312.8%
Total Expenditures (Cities only)	4,073,398	4,146,463	4,388,198	6,615,946	7,226,208	6,970,848	6,919,395	9.2%	-0.7%
Administration	1,302,042	1,187,894	1,420,193	1,487,260	1,288,469	1,136,551	1,131,791	-2.3%	-0.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,721,558	1,855,015	2,016,665	2,839,269	3,206,800	2,972,847	2,566,128	6.9%	-13.7%
Transportation	260,914	267,418	199,102	500,424	506,151	649,807	610,394	15.2%	-6.1%
Health & Human Services	0	3,620	1,260	0	0	0	0	n/a	n/a
Environment & Housing	452,496	481,058	452,596	380,520	573,121	744,648	687,046	7.2%	-7.7%
Recreation & Culture	202,691	307,289	204,811	262,336	385,525	578,489	362,444	10.2%	-37.3%
Debt Service/Interest on Debt	0	0	0	308,422	190,271	244,548	207,517	n/a	-15.1%
Purchase of Land & Facility Construction	133,697	44,169	22,933	177,059	629,441	501,293	1,094,090	42.0%	118.3%
All Other	0	0	70,638	660,655	446,430	142,665	259,985	n/a	82.2%

* Cities Included: Barnwell, Blackville, Elko, Hilda, Kline, Snelling & Williston.

/1 In FY 03 Elko & Hilda were excluded.

/2 In FY04 Elko, Hilda, & Kline were excluded.

/3 In FYs 05-09 Hilda was excluded

Barnwell County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	7,413,552	8,216,933	7,499,677	8,303,903	9,082,971	8,910,557	9,079,521	3.4%	1.9%
Owner Occupied	896,688	1,129,741	1,035,166	1,239,891	1,641,958	936,611	854,077	-0.8%	-8.8%
Agricultural (Private)	188,744	211,567	203,311	230,098	245,473	278,923	277,334	6.6%	-0.6%
Agricultural (Corporate)	29,099	32,226	26,947	25,468	25,581	18,141	14,179	-11.3%	-21.8%
Commercial/Rental	1,556,919	1,785,702	1,683,518	1,794,162	2,192,357	2,418,124	2,441,216	7.8%	1.0%
Personal Property (Vehicles)	1,533,667	1,590,981	1,422,000	1,498,480	1,482,933	1,517,700	1,458,456	-0.8%	-3.9%
Other Personal Property	102,522	114,351	105,689	104,527	111,188	168,113	168,738	8.7%	0.4%
Manufacturing	1,476,466	1,556,608	1,355,047	1,414,554	1,416,233	1,453,915	1,639,509	1.8%	12.8%
Utility	871,322	1,004,784	958,184	1,024,900	1,110,996	1,230,171	1,305,681	7.0%	6.1%
Business Personal	352,860	409,279	360,769	439,636	418,204	417,301	413,838	2.7%	-0.8%
Motor Carrier	111,965	105,159	94,727	111,749	129,360	155,420	154,399	5.5%	-0.7%
Fee-in-Lieu and Joint Industrial Park	293,300	276,534	254,319	420,437	308,689	316,138	352,095	3.1%	11.4%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	4,018,107	4,307,114	4,130,941	4,630,999	5,173,909	5,430,776	5,601,821	5.7%	3.1%
Owner Occupied	910,811	1,000,095	994,110	1,120,010	1,360,796	1,452,378	1,467,808	8.3%	1.1%
Agricultural (Private)	89,995	98,721	98,655	114,365	125,792	139,161	139,385	7.6%	0.2%
Agricultural (Corporate)	13,875	15,037	13,076	12,658	13,109	9,051	7,126	-10.5%	-21.3%
Commercial/Rental	742,352	833,243	816,908	891,743	1,123,463	1,206,462	1,226,927	8.7%	1.7%
Personal Property (Vehicles)	731,265	742,382	690,010	744,782	759,922	757,218	733,003	0.0%	-3.2%
Other Personal Property	48,883	53,358	51,284	51,952	56,978	83,876	84,806	9.6%	1.1%
Manufacturing	703,991	726,343	657,521	703,069	725,742	725,394	823,998	2.7%	13.6%
Utility	415,454	468,852	464,948	509,401	569,325	613,763	656,220	7.9%	6.9%
Business Personal	168,247	190,977	175,059	218,510	214,307	208,202	207,990	3.6%	-0.1%
Motor Carrier	53,386	49,069	45,965	55,542	66,290	77,543	77,599	6.4%	0.1%
Fee-in-Lieu and Joint Industrial Park	139,848	129,036	123,405	208,967	158,186	157,729	176,959	4.0%	12.2%

Beaufort County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	377,808,217	314,158,488	531,414,232	426,960,094	536,838,016	578,471,450	584,302,334	7.5%	1.0%
Revenues from Local Sources	303,023,216	232,857,959	447,257,272	335,071,484	455,204,839	412,202,623	462,148,058	7.3%	12.1%
Current Property Taxes	166,928,910	177,803,346	192,293,582	221,948,083	247,104,443	237,972,291	271,192,037	8.4%	14.0%
Current Real & Personal Property Taxes	162,652,727	170,207,933	188,373,196	217,096,248	245,375,449	227,095,953	265,340,757	8.5%	16.8%
Fee In Lieu of Property Tax (only Counties and Cities)	0	10,246	3,864	10,478	10,550	25,657	27,283	n/a	6.3%
All Other	4,276,183	7,585,167	3,916,522	4,841,357	1,718,444	10,850,681	5,823,997	5.3%	-46.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	4,125,038	3,617,424	4,468,318	7,877,851	8,735,594	8,618,279	8,262,697	12.3%	-4.1%
Local Accommodations Tax	2,552,285	2,902,526	3,181,308	3,681,044	3,632,551	3,703,810	3,387,004	4.8%	-8.6%
Capital Projects/Transportation Tax	0	0	0	0	5,989,765	27,076,388	31,697,153	n/a	17.1%
Licenses, fees, Charges, Bonds, etc.	129,853,711	48,534,663	247,314,064	101,564,506	189,742,486	134,831,855	147,609,167	2.2%	9.5%
Licenses & Permits	20,529,028	18,464,834	20,645,095	23,845,623	25,563,240	27,791,186	22,716,765	1.7%	-18.3%
Service Revenue & Charges	18,882,204	22,770,167	24,794,652	37,081,891	36,655,418	37,554,264	25,615,800	5.2%	-31.8%
Bonds & Leases	82,932,459	0	193,668,758	22,750,881	112,093,047	45,194,906	85,754,268	0.6%	89.7%
Miscellaneous	7,510,020	7,299,662	8,629,190	17,886,111	15,430,781	24,291,499	13,522,334	10.3%	-44.3%
Revenues from State Sources	57,661,978	62,304,481	62,060,152	62,402,958	51,512,650	98,762,793	94,726,849	8.6%	-4.1%
Reimbursements for Property Tax Relief (Tier 1)	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,606,929	3,757,588	3,434,652	3,401,044	3,876,319	3,536,666	5,002,959	5.6%	41.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	39,221,813	39,891,049	n/a	1.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	11,326,326	11,444,656	12,273,565	12,988,256	13,494,841	15,150,921	14,115,026	3.7%	-6.8%
Manufacturer's Depreciation Reimbursement	6,902	6,902	6,978	32,890	36,815	42,928	45,750	37.1%	6.6%
State Grants	15,419,468	15,878,272	15,672,096	17,277,656	12,921,592	16,339,663	14,507,516	-1.0%	-11.2%
Education Finance Act (EFA)	7,538,848	8,925,765	7,855,577	6,518,827	1,219,954	2,539,184	0	-100.0%	n/a
Education Improvement Act (EIA)	12,037,489	13,732,145	13,620,132	13,701,176	11,886,707	14,136,281	13,338,489	1.7%	-5.6%
Education Lottery	689,755	1,522,892	2,137,433	1,446,848	1,040,161	759,075	789,799	2.3%	4.0%
Revenues from Federal Sources	13,908,151	15,785,109	18,345,980	21,822,897	23,744,986	25,044,267	22,099,103	8.0%	-11.8%
Revenues from Other Local Sources	3,214,872	3,210,939	3,750,828	7,662,755	6,375,541	5,693,813	5,335,257	8.8%	-6.3%
Total Expenditures (School Dist., Counties, & Cities)	360,464,619	383,772,362	389,258,917	403,165,559	473,202,063	495,753,181	618,073,897	9.4%	24.7%
Administration	93,116,977	98,349,059	102,429,884	112,129,866	126,033,495	136,595,196	148,712,901	8.1%	8.9%
Instruction	81,696,659	88,394,910	93,897,609	96,502,835	103,839,879	112,008,956	117,066,260	6.2%	4.5%
Public Safety	45,012,421	45,773,580	50,549,251	54,286,461	59,918,032	65,854,277	67,032,046	6.9%	1.8%
Transportation	5,437,753	5,913,582	6,057,637	3,118,876	4,159,148	5,300,959	5,034,587	-1.3%	-5.0%
Health & Human Services	11,746,357	12,434,599	13,585,696	13,617,077	15,514,120	16,648,163	18,829,800	8.2%	13.1%
Environment & Housing	9,355,414	9,341,741	10,237,818	12,295,687	13,841,953	13,366,853	13,821,464	6.7%	3.4%
Recreation & Culture	8,807,445	8,712,000	10,914,634	9,741,372	10,609,376	11,241,060	16,813,374	11.4%	49.6%
Debt Service/Interest on Debt /4	27,607,540	23,773,324	30,236,864	45,470,015	47,084,263	48,908,647	81,827,288	19.9%	67.3%
Land Purchase & Facility Construction	77,666,688	90,840,018	71,087,111	54,809,011	90,105,717	83,534,724	146,296,930	11.1%	75.1%
All Other	17,365	239,549	262,413	1,194,359	2,096,080	2,294,346	2,639,247	131.0%	15.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Beaufort County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Districts, Counties, & Cities	166,928,910	177,803,346	192,293,582	221,948,083	247,104,443	237,972,291	271,192,037	8.4%	14.0%
School District Total	104,569,760	110,034,032	125,714,278	131,865,964	154,724,828	142,855,717	162,129,894	7.6%	13.5%
County Total	48,662,263	52,453,425	47,589,395	74,744,474	75,958,483	76,878,758	91,626,459	11.1%	19.2%
Cities Total	13,696,887	15,315,889	18,989,909	15,337,645	16,421,132	18,237,816	17,435,684	4.1%	-4.4%

Assessed Property Values for Tax Years	2002	2003	2004*	2005	2006	2007	2008		
Total Assessed Value	836,018,268	897,990,275	1,553,637,749	1,599,411,998	1,651,250,605	1,711,432,639	1,790,155,982	13.5%	4.6%
Owner Occupied (4% assessment ratio)	193,883,277	196,163,906	413,477,996	450,572,769	448,806,563	484,180,285	490,746,181	16.7%	1.4%
Agricultural (Private) (4%)	814,575	936,564	858,636	807,825	852,858	842,904	5,198,338	36.2%	516.7%
Agricultural (Corporate) (6%)	84,986	175,648	57,447	91,794	14,815	16,666	5,628,217	101.1%	33670.7%
Commercial/Rental (6%)	457,793,710	509,230,198	932,803,230	938,072,560	981,343,332	1,011,182,886	1,051,112,560	14.9%	3.9%
Personal Property (Vehicles) /6	90,935,791	98,598,430	101,452,994	91,938,063	93,693,880	91,447,129	84,789,341	-1.2%	-7.3%
Other Personal Property County (10.5%)	23,213,601	24,883,436	28,772,804	30,460,566	37,406,335	36,610,343	50,935,016	14.0%	39.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	2,457,689	2,748,151	2,729,530	2,398,971	2,868,930	2,705,620	5,118,211	13.0%	89.2%
Utility (10.5%)	36,282,052	34,185,090	31,688,260	38,160,160	39,187,022	35,059,355	41,492,030	2.3%	18.3%
Business Personal (10.5%)	30,533,859	29,371,109	40,422,265	45,556,720	45,724,300	48,034,881	53,783,518	9.9%	12.0%
Motor Carrier (9.5%)	18,728	1,697,743	1,374,587	1,352,570	1,352,570	1,352,570	1,352,570	104.1%	0.0%
Fee-in-Lieu and Joint Industrial Park /7	0	0	0	0	0	0	0	n/a	n/a

Total Average Millage Rates /2	243.5	184.1	187.0	198.9	216.6	224.8	206.0	-2.7%	-8.3%
School Districts /3	133.5	113.1	121.4	117.5	134.8	134.4	122.2	-1.5%	-9.1%
Counties /4	59.3	54.9	47.0	67.5	67.2	72.9	70.5	2.9%	-3.3%
Cities & Special Purpose Districts /5	50.7	16.1	18.6	13.9	14.5	17.4	13.4	-19.9%	-23.4%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	166,928,910	177,803,346	192,293,582	221,948,083	247,104,443	237,972,291	271,192,037	8.4%	14.0%
Owner Occupied	30,538,040	30,402,535	43,490,868	55,025,382	59,213,056	31,609,983	36,641,705	3.1%	15.9%
Agricultural (Private)	173,018	196,688	112,058	117,367	133,258	141,717	938,218	32.5%	562.0%
Agricultural (Corporate)	18,051	36,888	7,497	13,337	2,315	2,802	1,015,805	95.8%	36152.4%
Commercial/Rental	97,236,381	106,943,440	121,737,368	136,290,416	153,334,043	170,009,118	189,709,299	11.8%	11.6%
Personal Property (Vehicles)	19,314,960	20,706,658	13,240,328	13,357,471	14,639,587	15,374,910	15,303,144	-3.8%	-0.5%
Other Personal Property County	4,930,619	5,225,771	3,755,053	4,425,546	5,844,707	6,155,259	9,192,970	10.9%	49.4%
Manufacturing	522,018	587,385	360,087	359,019	458,818	480,550	951,040	10.5%	97.9%
Utility	7,706,387	7,179,211	4,135,540	5,544,202	6,122,938	5,894,493	7,488,659	-0.5%	27.0%
Business Personal	6,485,458	6,168,227	5,275,389	6,618,832	7,144,382	8,076,054	9,707,080	7.0%	20.2%
Motor Carrier	3,978	356,543	179,393	196,512	211,338	227,406	244,118	98.6%	7.3%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Beaufort County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	249,663,603	176,905,543	386,941,417	225,778,884	328,448,731	291,782,375	345,187,401	5.5%	18.3%
Revenues from Local Sources	196,814,093	118,177,680	327,309,008	165,596,672	279,894,728	200,973,775	257,205,856	4.6%	28.0%
Current Property Taxes	104,569,760	110,034,032	125,714,278	131,865,964	154,724,828	142,855,717	162,129,894	7.6%	13.5%
Current Real & Personal Property Taxes	104,453,921	109,919,892	125,604,487	131,746,198	154,584,298	142,689,283	161,952,575	7.6%	13.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	115,839	114,140	109,791	119,766	140,530	166,434	177,319	7.4%	6.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	92,244,333	8,143,648	201,594,730	33,730,708	125,169,900	58,118,058	95,075,962	0.5%	63.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	4,918,884	3,556,467	3,429,998	5,522,090	8,306,020	7,956,308	4,227,054	-2.5%	-46.9%
Bonds & Leases	82,932,459	0	193,668,758	22,750,881	112,093,047	45,194,906	85,754,268	0.6%	89.7%
Miscellaneous	4,392,990	4,587,181	4,495,974	5,457,737	4,770,833	4,966,844	5,094,640	2.5%	2.6%
Revenues from State Sources	39,300,416	43,346,477	41,716,564	41,906,595	27,912,857	71,791,393	69,151,705	9.9%	-3.7%
Reimbursements for Property Tax Relief (Tier 1)	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	7,036,261	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,393,267	2,507,815	2,093,234	2,096,989	2,439,630	2,608,272	2,706,241	2.1%	3.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	39,221,813	39,891,049	n/a	1.7%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	418,068	418,068	418,068	418,067	418,067	418,067	418,067	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	9,186,728	9,203,531	8,555,859	10,688,427	3,872,077	5,072,440	4,971,799	-9.7%	-2.0%
Education Finance Act (EFA)	7,538,848	8,925,765	7,855,577	6,518,827	1,219,954	2,539,184	0	-100.0%	n/a
Education Improvement Act (EIA)	12,037,489	13,732,145	13,620,132	13,701,176	11,886,707	14,136,281	13,338,489	1.7%	-5.6%
Education Lottery	689,755	1,522,892	2,137,433	1,446,848	1,040,161	759,075	789,799	2.3%	4.0%
Revenues from Federal Sources	13,549,094	15,381,386	17,915,845	18,275,617	20,641,146	18,992,044	18,836,773	5.6%	-0.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	215,456,097	214,439,446	215,440,871	209,063,274	250,596,640	248,853,383	339,793,003	7.9%	36.5%
Administration	60,427,269	64,527,747	65,533,035	70,221,675	80,776,133	80,542,115	84,276,410	5.7%	4.6%
Instruction	81,696,659	88,394,910	93,897,609	96,502,835	103,839,879	112,008,956	117,066,260	6.2%	4.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	658,116	697,733	564,241	484,611	364,735	318,551	328,127	-11.0%	3.0%
Environment & Housing	0	0	17	0	0	0	0	n/a	n/a
Recreation & Culture	118,543	74,923	114,557	131,684	44,302	1,990	1,708	-50.7%	-14.2%
Debt Service/Interest on Debt	23,112,854	23,381,641	30,044,007	29,238,178	35,356,046	36,612,866	41,524,987	10.3%	13.4%
Purchase of Land & Facility Construction	49,427,791	37,122,943	25,041,836	12,213,506	29,921,876	19,092,749	96,366,046	11.8%	404.7%
All Other	14,865	239,549	245,569	270,785	293,669	276,156	229,465	57.8%	-16.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Beaufort County

	FY 03	FY 04	FY 05 /1	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	82,498,421	87,715,580	85,744,466	135,177,985	137,129,897	175,676,661	176,016,787	13.5%	0.2%
Revenues from Local Sources	67,208,059	71,658,010	68,300,882	111,705,872	114,913,538	147,279,125	149,933,486	14.3%	1.8%
Current Property Taxes	48,662,263	52,453,425	47,589,395	74,744,474	75,958,483	76,878,758	91,626,459	11.1%	19.2%
Current Real & Personal Property Taxes	44,699,868	45,214,692	44,093,680	70,367,250	74,640,923	66,902,778	86,714,176	11.7%	29.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	3,962,395	7,238,733	3,495,715	4,377,224	1,317,560	9,975,980	4,912,283	3.6%	-50.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	0	0	0	1,143,668	1,243,228	1,066,743	1,283,257	n/a	20.3%
Local Accommodations Tax (3%)	436,728	633,830	766,496	899,161	763,036	668,287	605,400	5.6%	-9.4%
Capital Projects/Transportation Tax (1%)	0	0	0	0	5,989,765	27,076,388	31,697,153	n/a	17.1%
Licenses, fees, Charges, Bonds, etc.	18,109,068	18,570,755	19,944,991	34,918,569	30,959,026	41,588,949	24,721,217	5.3%	-40.6%
Licenses & Permits	6,389,377	2,851,054	2,910,926	5,439,402	5,220,496	7,016,393	4,604,463	-5.3%	-34.4%
Service Revenue & Charges	9,524,053	14,430,113	15,844,264	24,129,939	19,386,261	21,042,577	13,455,684	5.9%	-36.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,195,638	1,289,588	1,613,432	5,349,228	6,352,269	13,529,979	6,661,070	20.3%	-50.8%
Revenues from State Sources	12,848,504	13,521,129	14,562,256	14,437,606	16,784,914	18,607,874	18,990,157	6.7%	2.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	918,034	940,378	1,086,137	1,077,918	1,166,690	605,659	1,982,741	13.7%	227.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,912,082	6,074,984	6,433,408	6,800,033	7,517,516	7,904,450	7,562,665	4.2%	-4.3%
Manufacturer's Depreciation Reimbursement	6,902	6,902	6,978	32,890	36,815	42,928	45,750	37.1%	6.6%
State Grants	6,011,486	6,498,865	7,012,275	6,526,765	8,063,893	10,054,837	9,399,001	7.7%	-6.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	210,039	198,042	208,538	2,650,000	1,598,452	5,649,908	2,928,132	55.1%	-48.2%
Revenues from Other Local Sources	2,231,819	2,338,399	2,672,790	6,384,507	3,832,993	4,139,754	4,165,012	11.0%	0.6%
Total Expenditures (County only)	102,088,340	125,788,022	126,017,721	134,607,826	142,732,351	168,080,619	192,105,055	11.1%	14.3%
Administration	18,413,803	18,897,883	21,909,475	24,095,580	26,168,152	33,978,035	46,488,292	16.7%	36.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	25,552,915	25,756,224	27,722,341	29,247,122	31,842,884	35,793,955	39,444,746	7.5%	10.2%
Transportation	3,192,677	3,441,960	3,224,219	2,545,965	3,535,015	4,437,981	3,986,838	3.8%	-10.2%
Health & Human Services	11,088,241	11,736,866	13,021,455	13,132,466	15,149,385	16,329,612	18,501,673	8.9%	13.3%
Environment & Housing	7,202,873	6,906,918	7,482,562	8,205,494	7,950,453	8,571,805	7,767,120	1.3%	-9.4%
Recreation & Culture	6,992,633	7,345,572	8,423,343	8,938,684	9,523,731	10,424,314	15,125,229	13.7%	45.1%
Debt Service/Interest on Debt	4,086,263	0	0	13,535,542	9,339,579	10,119,245	36,434,289	44.0%	260.0%
Land Purchase & Facility Construction	25,558,935	51,702,599	44,234,326	34,906,973	39,223,152	48,425,672	24,356,868	-0.8%	-49.7%
All Other	0	0	0	0	0	0	0	n/a	n/a

/1 Beaufort County total revenues were estimated for 2005

Beaufort County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	45,646,193	49,537,365	58,728,349	66,003,225	71,259,388	111,012,414	63,098,146	5.5%	-43.2%
Revenues from Local Sources	39,001,064	43,022,269	51,647,382	57,768,940	60,396,573	63,949,723	55,008,716	5.9%	-14.0%
Current Property Taxes	13,696,887	15,315,889	18,989,909	15,337,645	16,421,132	18,237,816	17,435,684	4.1%	-4.4%
Current Real & Personal Property Taxes	13,498,938	15,073,349	18,675,029	14,982,800	16,150,228	17,503,892	16,674,006	3.6%	-4.7%
Fee In Lieu of Property Tax	0	10,246	3,864	10,478	10,550	25,657	27,283	n/a	6.3%
All Other	197,949	232,294	311,016	344,367	260,354	708,267	734,395	24.4%	3.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	3,688,310	3,617,424	4,468,318	6,734,183	7,492,366	7,551,536	6,979,440	11.2%	-7.6%
Local Accommodations Tax	2,115,557	2,268,696	2,414,812	2,781,883	2,869,515	3,035,523	2,781,604	4.7%	-8.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	19,500,310	21,820,260	25,774,343	32,915,229	33,613,560	35,124,848	27,811,988	6.1%	-20.8%
Licenses & Permits	14,139,651	15,613,780	17,734,169	18,406,221	20,342,744	20,774,793	18,112,302	4.2%	-12.8%
Service Revenue & Charges	4,439,267	4,783,587	5,520,390	7,429,862	8,963,137	8,555,379	7,933,062	10.2%	-7.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	921,392	1,422,893	2,519,784	7,079,146	4,307,679	5,794,676	1,766,624	11.5%	-69.5%
Revenues from State Sources	5,513,058	5,436,875	5,781,332	6,058,757	6,814,879	8,363,526	6,584,987	3.0%	-21.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	295,628	309,395	255,281	226,137	269,999	322,735	313,977	1.0%	-2.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,996,176	4,951,604	5,422,089	5,770,156	5,559,258	6,828,404	6,134,294	3.5%	-10.2%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	221,254	175,876	103,962	62,464	985,622	1,212,386	136,716	-7.7%	-88.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	149,018	205,681	221,597	897,280	1,505,388	402,315	334,198	14.4%	-16.9%
Revenues from Other Local Sources	983,053	872,540	1,078,038	1,278,248	2,542,548	1,554,059	1,170,245	2.9%	-24.7%
Total Expenditures (Cities only)	42,920,182	43,544,894	47,800,325	59,494,459	79,873,072	78,819,179	86,175,839	12.3%	9.3%
Administration	14,275,905	14,923,429	14,987,374	17,812,611	19,089,210	22,075,046	17,948,199	3.9%	-18.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	19,459,506	20,017,356	22,826,910	25,039,339	28,075,148	30,060,322	27,587,300	6.0%	-8.2%
Transportation	2,245,076	2,471,622	2,833,418	572,911	624,133	862,978	1,047,749	-11.9%	21.4%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	2,152,541	2,434,823	2,755,239	4,090,193	5,891,500	4,795,048	6,054,344	18.8%	26.3%
Recreation & Culture	1,696,269	1,291,505	2,376,734	671,004	1,041,343	814,756	1,686,437	-0.1%	107.0%
Debt Service/Interest on Debt	408,423	391,683	192,857	2,696,295	2,388,638	2,176,536	3,868,012	45.5%	77.7%
Purchase of Land & Facility Construction	2,679,962	2,014,476	1,810,949	7,688,532	20,960,689	16,016,303	25,574,016	45.6%	59.7%
All Other	2,500	0	16,844	923,574	1,802,411	2,018,190	2,409,782	214.3%	19.4%

* Cities Included: Beaufort, Bluffton, Hilton Head Island & Port Royal.

Beaufort County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	104,569,760	94,555,236	181,566,627	180,830,823	215,585,453	183,799,162	171,751,516	8.6%	-6.6%
Owner Occupied	18,846,596	15,156,167	43,157,643	45,888,059	53,471,869	18,827,268	13,020,426	-6.0%	-30.8%
Agricultural (Private)	108,743	105,955	104,234	94,887	114,982	113,306	635,010	34.2%	460.4%
Agricultural (Corporate)	11,345	19,871	6,974	10,782	1,997	2,240	687,522	98.2%	30588.8%
Commercial/Rental	61,114,136	57,610,266	113,237,068	110,186,091	132,304,772	135,927,021	128,400,018	13.2%	-5.5%
Personal Property (Vehicles)	12,139,665	11,154,644	12,315,823	10,799,054	12,631,815	12,292,668	10,357,552	-2.6%	-15.7%
Other Personal Property	3,098,949	2,815,115	3,492,857	3,577,901	5,043,125	4,921,301	6,222,033	12.3%	26.4%
Manufacturing	328,094	310,904	331,350	281,783	386,789	363,700	625,222	11.3%	71.9%
Utility	4,843,549	3,867,430	3,846,777	4,482,296	5,283,197	4,712,811	5,068,513	0.8%	7.5%
Business Personal	4,076,182	3,322,814	4,907,036	5,351,097	6,164,553	6,457,030	6,569,995	8.3%	1.7%
Motor Carrier	2,500	192,069	166,867	158,873	182,354	181,818	165,225	101.1%	-9.1%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	49,580,297	49,297,079	73,025,483	108,022,808	110,969,509	124,782,201	126,258,948	16.9%	1.2%
Owner Occupied	11,498,302	10,768,833	19,434,666	30,431,268	30,161,287	35,302,051	34,612,122	20.2%	-2.0%
Agricultural (Private)	48,309	51,415	40,358	54,560	57,315	61,457	366,637	40.2%	496.6%
Agricultural (Corporate)	5,040	9,643	2,700	6,200	996	1,215	396,956	107.0%	32567.7%
Commercial/Rental	27,149,584	27,955,271	43,844,459	63,356,554	65,949,522	73,726,318	74,134,527	18.2%	0.6%
Personal Property (Vehicles)	5,392,972	5,412,770	4,768,585	6,209,412	6,296,539	6,667,498	5,980,157	1.7%	-10.3%
Other Personal Property	1,376,689	1,366,029	1,352,405	2,057,278	2,513,830	2,669,295	3,592,425	17.3%	34.6%
Manufacturing	145,754	150,866	128,296	162,024	192,802	197,269	360,985	16.3%	83.0%
Utility	2,151,717	1,876,663	1,489,440	2,577,302	2,633,498	2,556,211	2,926,415	5.3%	14.5%
Business Personal	1,810,819	1,612,389	1,899,964	3,076,859	3,072,824	3,502,269	3,793,329	13.1%	8.3%
Motor Carrier	1,111	93,201	64,610	91,351	90,897	98,617	95,396	110.1%	-3.3%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Berkeley County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	271,722,764	508,869,348	395,901,214	340,568,700	528,376,896	429,688,078	391,173,526	6.3%	-9.0%
Revenues from Local Sources	122,119,602	359,295,993	237,637,745	183,653,960	360,275,939	223,567,295	200,268,890	8.6%	-10.4%
Current Property Taxes	78,728,530	83,185,897	83,860,998	108,852,927	111,480,771	108,910,594	118,773,799	7.1%	9.1%
Current Real & Personal Property Taxes	74,973,755	79,599,395	80,126,660	104,833,984	107,307,614	104,200,112	114,296,330	7.3%	9.7%
Fee In Lieu of Property Tax (only Counties and Cities)	2,676,872	2,499,846	2,759,598	2,738,832	2,885,312	3,341,575	2,819,335	0.9%	-15.6%
All Other	1,077,903	1,086,656	974,739	1,280,111	1,287,845	1,368,907	1,658,134	7.4%	21.1%
Local Options Sales Tax	9,398,677	11,272,305	11,446,776	15,977,345	17,789,208	17,339,485	13,873,836	6.7%	-20.0%
Local Hospitality Tax	0	0	386,568	0	0	0	620,050	n/a	n/a
Local Accommodations Tax	359,657	374,353	411,941	1,160,811	25,420	0	452,977	3.9%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	33,632,738	264,463,438	141,918,030	57,662,877	230,495,927	96,806,269	66,968,202	12.2%	-30.8%
Licenses & Permits	7,758,024	8,503,605	10,204,450	11,660,056	12,470,594	13,084,935	14,017,089	10.4%	7.1%
Service Revenue & Charges	21,657,139	34,043,535	60,646,203	34,748,533	50,017,958	49,832,198	44,687,220	12.8%	-10.3%
Bonds & Leases	0	214,825,184	64,750,938	0	150,168,201	21,383,610	0	n/a	n/a
Miscellaneous	4,217,575	7,091,114	6,316,439	11,254,288	17,839,174	12,505,526	8,263,893	11.9%	-33.9%
Revenues from State Sources	120,186,514	116,423,587	122,747,893	126,900,080	139,476,221	166,389,968	159,056,681	4.8%	-4.4%
Reimbursements for Property Tax Relief (Tier 1)	7,891,272	7,952,714	7,891,272	7,891,272	8,124,018	7,891,272	7,891,272	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,894,145	3,220,227	3,053,761	3,722,909	3,670,773	3,562,547	3,662,064	4.0%	2.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	19,939,512	20,964,475	n/a	5.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	8,329,375	8,278,517	8,646,254	8,826,984	9,609,867	10,599,786	10,241,107	3.5%	-3.4%
Manufacturer's Depreciation Reimbursement	1,364,740	1,406,159	1,162,916	2,730,931	1,731,367	1,827,115	1,802,012	4.7%	-1.4%
State Grants	32,497,185	30,654,667	31,658,601	25,661,575	32,466,512	38,225,380	37,109,371	2.2%	-2.9%
Education Finance Act (EFA)	47,704,289	45,624,184	48,339,430	56,959,466	63,441,734	64,833,546	58,770,146	3.5%	-9.4%
Education Improvement Act (EIA)	18,013,774	17,710,503	19,315,270	19,560,143	19,044,113	17,805,073	16,996,807	-1.0%	-4.5%
Education Lottery	1,491,734	1,576,615	2,680,389	1,546,800	1,387,838	1,705,737	1,619,428	1.4%	-5.1%
Revenues from Federal Sources	28,225,862	31,907,851	34,181,288	28,798,431	27,204,210	29,511,896	30,634,652	1.4%	3.8%
Revenues from Other Local Sources	1,190,786	1,241,918	1,334,288	1,216,229	1,420,526	1,724,088	2,173,931	10.6%	26.1%
Total Expenditures (School Dist., Counties, & Cities)	323,410,165	319,429,815	320,138,572	442,880,303	465,004,394	431,599,096	447,115,869	5.5%	3.6%
Administration	94,319,801	97,865,839	103,829,805	108,897,393	122,504,931	132,564,091	136,316,880	6.3%	2.8%
Instruction	107,831,286	102,581,186	107,495,964	116,106,417	121,936,723	131,332,534	135,436,584	3.9%	3.1%
Public Safety	22,647,141	21,617,225	18,791,195	30,811,291	33,231,307	36,405,790	36,552,363	8.3%	0.4%
Transportation	4,659,517	5,157,222	4,971,043	5,689,596	7,054,233	7,401,257	7,501,969	8.3%	1.4%
Health & Human Services	4,968,862	6,000,452	6,347,208	8,831,668	9,055,386	9,992,478	9,893,632	12.2%	-1.0%
Environment & Housing	1,691,633	6,381,082	1,165,581	8,405,526	8,816,297	9,397,280	9,759,733	33.9%	3.9%
Recreation & Culture	5,477,298	7,021,807	5,387,759	7,628,591	8,866,058	10,029,830	9,901,074	10.4%	-1.3%
Debt Service/Interest on Debt /4	21,135,966	32,734,923	31,340,372	41,224,375	47,920,219	49,808,259	42,084,238	12.2%	-15.5%
Land Purchase & Facility Construction	60,477,702	39,920,718	40,467,336	113,940,144	104,093,033	43,767,822	58,881,597	-0.4%	34.5%
All Other	200,959	149,361	342,309	1,345,302	1,526,207	899,755	787,799	25.6%	-12.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Berkeley County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Districts, Counties, & Cities	78,728,530	83,185,897	83,860,998	108,852,927	111,480,771	108,910,594	118,773,799	7.1%	9.1%
School District Total	62,040,544	67,246,831	68,939,909	90,461,772	93,057,430	86,268,783	91,408,909	6.7%	6.0%
County Total	14,330,394	13,180,621	12,183,807	15,367,366	15,660,053	19,394,173	23,636,556	8.7%	21.9%
Cities Total	2,357,592	2,758,445	2,737,282	3,023,789	2,763,288	3,247,638	3,728,334	7.9%	14.8%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	439,786,255	531,056,782	441,931,064	580,564,819	601,513,497	649,796,490	700,054,161	8.1%	7.7%
Owner Occupied (4% assessment ratio)	112,516,250	152,425,760	114,804,310	169,020,850	180,046,650	197,383,060	223,166,170	12.1%	13.1%
Agricultural (Private) (4%)	1,830,980	1,845,010	1,823,980	1,859,850	1,866,710	1,880,720	1,940,200	1.0%	3.2%
Agricultural (Corporate) (6%)	1,567,880	1,615,900	1,656,530	1,430,410	1,380,590	1,406,660	1,315,960	-2.9%	-6.4%
Commercial/Rental (6%)	100,450,950	157,293,070	112,325,732	174,001,376	195,222,730	218,559,980	233,777,560	15.1%	7.0%
Personal Property (Vehicles) /6	68,159,540	74,340,240	65,509,505	66,089,089	65,550,331	62,972,051	67,968,390	0.0%	7.9%
Other Personal Property County (10.5%)	4,539,075	5,564,460	6,375,728	7,396,179	8,208,960	9,108,305	9,670,340	13.4%	6.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	59,569,942	43,803,752	39,016,646	55,073,241	50,521,023	48,265,600	47,433,040	-3.7%	-1.7%
Utility (10.5%)	34,592,300	36,066,970	38,325,350	36,128,020	36,094,120	37,380,550	37,959,690	1.6%	1.5%
Business Personal (10.5%)	12,120,496	10,915,261	12,703,910	15,663,942	14,381,900	17,492,380	20,596,330	9.2%	17.7%
Motor Carrier (9.5%)	2,443,948	2,026,597	1,981,016	2,239,082	2,600,815	2,276,140	2,947,671	3.2%	29.5%
Fee-in-Lieu and Joint Industrial Park /7	41,994,894	45,159,762	47,408,357	51,662,780	45,639,668	53,071,044	53,278,810	4.0%	0.4%
Total Average Millage Rates /2									
School Districts /3	261.9	280.0	268.2	262.2	270.8	271.5	264.5	0.2%	-2.6%
Counties /4	159.0	141.6	173.9	169.4	168.2	175.6	171.8	1.3%	-2.2%
Cities & Special Purpose Districts /5	27.9	21.3	22.6	23.1	22.6	26.0	31.0	1.8%	19.3%
	75.0	117.1	71.7	69.7	80.1	69.9	61.7	-3.2%	-11.8%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	78,728,530	83,185,897	83,860,998	108,852,927	111,480,771	108,910,594	118,773,799	7.1%	9.1%
Owner Occupied	11,431,244	15,192,746	12,966,677	22,660,258	24,240,745	10,210,537	14,812,797	4.4%	45.1%
Agricultural (Private)	361,532	319,139	379,903	377,145	373,614	396,413	411,491	2.2%	3.8%
Agricultural (Corporate)	309,582	279,509	345,026	290,062	276,319	296,492	279,098	-1.7%	-5.9%
Commercial/Rental	19,834,332	27,207,605	23,395,465	35,284,401	39,072,961	46,067,483	49,581,144	16.5%	7.6%
Personal Property (Vehicles)	13,458,299	12,858,925	13,644,472	13,401,698	13,119,607	13,273,079	14,415,201	1.2%	8.6%
Other Personal Property County	896,254	962,507	1,327,951	1,499,814	1,642,987	1,919,824	2,050,952	14.8%	6.8%
Manufacturing	14,439,130	10,076,754	10,886,076	13,906,712	12,996,870	13,514,868	12,879,259	-1.9%	-4.7%
Utility	6,830,350	6,238,646	7,982,493	7,326,123	7,224,077	7,878,971	8,050,751	2.8%	2.2%
Business Personal	2,393,227	1,888,056	2,646,000	3,176,370	2,878,473	3,686,997	4,368,211	10.5%	18.5%
Motor Carrier	482,565	350,548	412,611	454,046	520,542	479,759	625,162	4.4%	30.3%
Fee-in-Lieu and Joint Industrial Park	8,292,014	7,811,463	9,874,323	10,476,298	9,134,576	11,186,171	11,299,734	5.3%	1.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Berkeley County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	204,181,090	425,985,272	303,809,603	248,023,694	414,657,965	303,860,180	279,975,672	5.4%	-7.9%
Revenues from Local Sources	73,025,974	296,756,822	167,011,437	109,132,345	267,286,511	127,743,792	109,410,614	7.0%	-14.4%
Current Property Taxes	62,040,544	67,246,831	68,939,909	90,461,772	93,057,430	86,268,783	91,408,909	6.7%	6.0%
Current Real & Personal Property Taxes	62,040,544	67,246,831	68,939,909	90,461,772	93,057,430	86,268,783	91,408,909	6.7%	6.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	10,985,430	229,509,991	98,071,528	18,670,573	174,229,081	41,475,009	18,001,705	8.6%	-56.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	8,943,508	10,140,909	30,564,051	15,226,513	19,170,640	16,806,214	13,669,696	7.3%	-18.7%
Bonds & Leases	0	214,825,184	64,750,938	0	150,168,201	21,383,610	0	n/a	n/a
Miscellaneous	2,041,922	4,543,898	2,756,539	3,444,060	4,890,240	3,285,185	4,332,009	13.4%	31.9%
Revenues from State Sources	105,928,384	102,393,667	109,570,594	113,408,671	122,324,302	149,277,390	143,006,902	5.1%	-4.2%
Reimbursements for Property Tax Relief (Tier 1)	7,891,272	7,952,714	7,891,272	7,891,272	8,124,018	7,891,272	7,891,272	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,059,873	2,344,134	2,224,252	2,742,212	2,705,991	2,599,533	2,622,217	4.1%	0.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	19,939,512	20,964,475	n/a	5.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	245,768	184,326	307,210	245,768	245,768	245,768	245,768	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	958,752	941,286	613,088	1,964,383	1,048,813	1,125,229	1,095,992	2.3%	-2.6%
State Grants 4/	27,562,922	26,059,905	28,199,683	22,498,627	26,326,027	33,131,720	32,800,797	2.9%	-1.0%
Education Finance Act (EFA)	47,704,289	45,624,184	48,339,430	56,959,466	63,441,734	64,833,546	58,770,146	3.5%	-9.4%
Education Improvement Act (EIA)	18,013,774	17,710,503	19,315,270	19,560,143	19,044,113	17,805,073	16,996,807	-1.0%	-4.5%
Education Lottery	1,491,734	1,576,615	2,680,389	1,546,800	1,387,838	1,705,737	1,619,428	1.4%	-5.1%
Revenues from Federal Sources	25,226,732	26,834,783	27,227,572	25,482,678	25,047,152	27,753,741	28,518,784	2.1%	2.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	261,642,322	247,204,232	252,509,579	295,791,580	320,736,717	313,148,952	323,222,152	3.6%	3.2%
Administration	76,000,694	77,886,167	82,815,819	84,414,318	94,717,503	104,753,224	104,850,530	5.5%	0.1%
Instruction	107,831,286	102,581,186	107,495,964	116,106,417	121,936,723	131,332,534	135,436,584	3.9%	3.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	5,624	0	0	1,838,795	1,802,938	1,892,541	1,804,690	161.7%	-4.6%
Environment & Housing	0	0	19	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	0	0	0	162,431	n/a	n/a
Debt Service/Interest on Debt	20,121,202	31,368,756	29,636,911	28,474,611	33,795,180	36,285,837	29,651,498	6.7%	-18.3%
Purchase of Land & Facility Construction	57,646,635	35,260,661	32,245,119	63,815,431	67,551,235	37,997,061	50,528,620	-2.2%	33.0%
All Other	36,881	107,462	315,747	1,142,008	933,138	887,755	787,799	66.6%	-11.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Berkeley County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	48,404,999	60,462,827	67,675,118	66,524,082	85,673,350	86,177,838	80,523,161	8.9%	-6.6%
Revenues from Local Sources	32,969,995	43,604,460	49,207,610	51,199,487	68,416,745	68,523,749	63,246,778	11.5%	-7.7%
Current Property Taxes	14,330,394	13,180,621	12,183,807	15,367,366	15,660,053	19,394,173	23,636,556	8.7%	21.9%
Current Real & Personal Property Taxes	10,672,594	9,686,056	8,540,865	11,521,303	11,651,207	14,945,285	19,416,446	10.5%	29.9%
Fee In Lieu of Property Tax	2,676,872	2,499,846	2,759,598	2,694,350	2,824,420	3,268,753	2,717,233	0.2%	-16.9%
All Other	980,928	994,719	883,343	1,151,713	1,184,426	1,180,135	1,502,877	7.4%	27.3%
Local Options Sales Tax (1%)	6,370,431	7,999,359	7,467,598	11,967,624	12,789,260	11,484,455	9,083,997	6.1%	-20.9%
Local Hospitality Tax	0	0	0	0	484,613	510,947	0	n/a	n/a
Local Accommodations Tax (2%)	333,246	348,922	386,568	457,962	0	0	419,974	3.9%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	11,935,924	22,075,558	29,169,637	23,406,535	39,482,819	37,134,174	30,106,251	16.7%	-18.9%
Licenses & Permits	1,223,620	1,506,349	1,878,083	2,508,807	2,760,810	2,526,668	1,723,125	5.9%	-31.8%
Service Revenue & Charges	9,199,289	19,107,348	24,470,506	14,264,761	25,364,065	27,319,821	25,297,146	18.4%	-7.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,513,015	1,461,861	2,821,048	6,632,967	11,357,944	7,287,685	3,085,980	12.6%	-57.7%
Revenues from State Sources	12,318,724	11,940,479	11,138,643	11,404,010	15,062,423	14,839,168	13,779,230	1.9%	-7.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	602,323	636,279	558,593	744,287	734,714	765,616	793,145	4.7%	3.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	6,629,356	6,680,859	6,791,437	7,053,589	7,759,323	8,587,841	8,189,236	3.6%	-4.6%
Manufacturer's Depreciation Reimbursement	405,988	461,703	546,502	758,300	678,455	697,682	687,666	9.2%	-1.4%
State Grants	4,681,057	4,161,637	3,242,111	2,847,834	5,889,932	4,788,029	4,109,184	-2.1%	-14.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,459,240	4,204,370	6,529,711	3,020,364	1,248,474	1,748,726	2,045,556	-3.0%	17.0%
Revenues from Other Local Sources	657,040	713,519	799,154	900,221	945,708	1,066,195	1,451,597	14.1%	36.1%
Total Expenditures (County only)	41,629,814	58,113,410	56,950,094	117,153,704	116,293,424	84,302,405	92,138,983	14.2%	9.3%
Administration	14,547,702	17,195,895	18,914,482	20,712,457	22,925,371	23,319,695	26,384,288	10.4%	13.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	13,038,883	16,210,008	13,622,741	18,283,275	20,534,122	20,648,948	21,566,833	8.7%	4.4%
Transportation	3,742,947	4,475,601	4,435,142	5,130,949	6,476,082	6,254,528	6,551,271	9.8%	4.7%
Health & Human Services	3,982,187	5,751,549	6,111,668	6,406,178	6,557,256	7,511,974	7,492,346	11.1%	-0.3%
Environment & Housing	0	5,366,941	200,229	5,583,967	6,182,904	6,349,437	7,242,944	n/a	14.1%
Recreation & Culture	3,660,597	4,420,021	4,263,499	5,064,464	5,683,578	6,099,818	5,580,004	7.3%	-8.5%
Debt Service/Interest on Debt	839,364	1,137,128	1,490,292	10,360,826	11,811,208	11,451,764	10,166,624	51.5%	-11.2%
Land Purchase & Facility Construction	1,696,255	3,556,267	7,912,041	45,611,588	36,122,903	2,666,241	7,154,673	27.1%	168.3%
All Other	121,879	0	0	0	0	0	0	-100.0%	n/a

Berkeley County

	FY 03 /1	FY 04 /2	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	19,136,675	22,421,249	24,416,493	26,020,924	28,045,581	39,650,060	30,674,693	8.2%	-22.6%
Revenues from Local Sources	16,123,633	18,934,711	21,418,698	23,322,128	24,572,683	27,299,754	27,611,498	9.4%	1.1%
Current Property Taxes	2,357,592	2,758,445	2,737,282	3,023,789	2,763,288	3,247,638	3,728,334	7.9%	14.8%
Current Real & Personal Property Taxes	2,260,617	2,666,508	2,645,886	2,850,909	2,598,977	2,986,044	3,470,975	7.4%	16.2%
Fee In Lieu of Property Tax	0	0	0	44,482	60,892	72,822	102,102	n/a	40.2%
All Other	96,975	91,937	91,396	128,398	103,419	188,772	155,257	8.2%	-17.8%
Local Options Sales Tax	3,028,246	3,272,946	3,979,178	4,009,721	4,999,948	5,855,030	4,789,839	7.9%	-18.2%
Local Hospitality Tax	0	0	0	0	0	0	200,076	n/a	n/a
Local Accommodations Tax	26,411	25,431	25,373	702,849	25,420	0	33,003	3.8%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	10,711,384	12,877,889	14,676,865	15,585,769	16,784,027	18,197,086	18,860,246	9.9%	3.6%
Licenses & Permits	6,534,404	6,997,256	8,326,367	9,151,249	9,709,784	10,558,267	12,293,964	11.1%	16.4%
Service Revenue & Charges	3,514,342	4,795,278	5,611,646	5,257,259	5,483,253	5,706,163	5,720,378	8.5%	0.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	662,638	1,085,355	738,852	1,177,261	1,590,990	1,932,656	845,904	4.2%	-56.2%
Revenues from State Sources	1,939,406	2,089,441	2,038,656	2,087,399	2,089,496	2,273,410	2,270,549	2.7%	-0.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	231,949	239,814	270,916	236,410	230,068	197,398	246,702	1.0%	25.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,454,251	1,413,332	1,547,607	1,527,627	1,604,776	1,766,177	1,806,103	3.7%	2.3%
Manufacturer's Depreciation Reimbursement	0	3,170	3,326	8,248	4,099	4,204	18,354	n/a	336.6%
State Grants	253,206	433,125	216,807	315,114	250,553	305,631	199,390	-3.9%	-34.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	539,890	868,698	424,005	295,389	908,584	9,429	70,312	-28.8%	645.7%
Revenues from Other Local Sources	533,746	528,399	535,134	316,008	474,818	657,893	722,334	5.2%	9.8%
Total Expenditures (Cities only)	20,138,029	14,112,173	10,678,899	29,935,019	27,974,253	34,147,739	31,754,734	7.9%	-7.0%
Administration	3,771,405	2,783,777	2,099,504	3,770,618	4,862,057	4,491,172	5,082,062	5.1%	13.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	9,608,258	5,407,217	5,168,454	12,528,016	12,697,185	15,756,842	14,985,530	7.7%	-4.9%
Transportation	916,570	681,621	535,901	558,647	578,151	1,146,729	950,698	0.6%	-17.1%
Health & Human Services	981,051	248,903	235,540	586,695	695,192	587,963	596,596	-8.0%	1.5%
Environment & Housing	1,691,633	1,014,141	965,333	2,821,559	2,633,393	3,047,843	2,516,789	6.8%	-17.4%
Recreation & Culture	1,816,701	2,601,786	1,124,260	2,564,127	3,182,480	3,930,012	4,158,639	14.8%	5.8%
Debt Service/Interest on Debt	175,400	229,039	213,169	2,388,938	2,313,831	2,070,658	2,266,116	53.2%	9.4%
Purchase of Land & Facility Construction	1,134,812	1,103,790	310,176	4,513,125	418,895	3,104,520	1,198,304	0.9%	-61.4%
All Other	42,199	41,899	26,562	203,294	593,069	12,000	0	-100.0%	n/a

* Cities Included: Bonneau, Goose Creek, Hanahan, Jamestown, Moncks Corner, & Saint Stephen.

/1 In FY 03 Bonneau was excluded.

/2 In FY 04 Bonneau & St. Stephen were excluded.

Berkeley County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	62,040,544	67,246,831	68,939,909	90,461,772	93,057,430	86,268,783	91,408,909	6.7%	6.0%
Owner Occupied	10,000,296	13,631,320	12,067,838	20,742,422	22,161,887	6,828,255	9,482,719	-0.9%	38.9%
Agricultural (Private)	291,150	261,260	317,105	315,076	314,002	330,241	333,313	2.3%	0.9%
Agricultural (Corporate)	249,314	228,817	287,993	242,325	232,231	246,999	226,073	-1.6%	-8.5%
Commercial/Rental	15,973,026	22,273,263	19,528,201	29,477,441	32,838,695	38,377,553	40,161,432	16.6%	4.6%
Personal Property (Vehicles)	10,838,266	10,526,845	11,389,045	11,196,102	11,026,315	11,057,437	11,676,518	1.2%	5.6%
Other Personal Property	721,773	787,947	1,108,441	1,252,981	1,380,841	1,599,353	1,661,300	14.9%	3.9%
Manufacturing	9,472,407	6,202,768	6,783,173	9,329,916	8,498,214	8,475,091	8,148,681	-2.5%	-3.9%
Utility	5,500,632	5,107,212	6,662,989	6,120,420	6,071,444	6,563,754	6,521,223	2.9%	-0.6%
Business Personal	1,927,319	1,545,640	2,208,617	2,653,616	2,419,200	3,071,535	3,538,313	10.7%	15.2%
Motor Carrier	388,620	286,973	344,406	379,321	437,487	399,674	506,390	4.5%	26.7%
Fee-in-Lieu and Joint Industrial Park	6,677,742	6,394,784	8,242,100	8,752,152	7,677,114	9,318,892	9,152,946	5.4%	-1.8%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	12,255,846	11,317,054	9,982,801	13,417,302	13,570,347	16,891,036	21,712,467	10.0%	28.5%
Owner Occupied	3,135,573	3,248,260	2,593,320	3,906,203	4,061,913	5,130,844	6,921,590	14.1%	34.9%
Agricultural (Private)	51,025	39,318	41,202	42,983	42,114	48,888	60,176	2.8%	23.1%
Agricultural (Corporate)	43,693	34,436	37,419	33,058	31,147	36,565	40,815	-1.1%	11.6%
Commercial/Rental	2,799,340	3,351,985	2,537,331	4,021,307	4,404,290	5,681,324	7,250,707	17.2%	27.6%
Personal Property (Vehicles)	1,899,452	1,584,223	1,479,797	1,527,370	1,478,837	1,636,917	2,108,068	1.8%	28.8%
Other Personal Property	126,494	118,581	144,022	170,931	185,197	236,764	299,930	15.5%	26.7%
Manufacturing	1,660,079	933,477	881,349	1,272,785	1,139,771	1,254,633	1,471,155	-2.0%	17.3%
Utility	964,009	768,603	865,733	834,947	814,295	971,683	1,177,335	3.4%	21.2%
Business Personal	337,771	232,609	286,969	362,006	324,460	454,703	638,804	11.2%	40.5%
Motor Carrier	68,107	43,188	44,749	51,747	58,675	59,167	91,423	5.0%	54.5%
Fee-in-Lieu and Joint Industrial Park	1,170,302	962,374	1,070,910	1,193,967	1,029,646	1,379,547	1,652,464	5.9%	19.8%

Calhoun County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	27,509,213	30,155,262	28,498,635	34,296,452	67,565,360	43,445,765	42,929,349	7.7%	-1.2%
Revenues from Local Sources	14,465,640	14,167,058	14,769,383	19,020,390	53,707,317	24,636,275	24,392,530	9.1%	-1.0%
Current Property Taxes	11,317,520	11,523,570	11,196,932	14,240,639	14,529,213	15,648,057	15,879,101	5.8%	1.5%
Current Real & Personal Property Taxes	10,482,074	10,676,421	10,334,156	11,611,585	11,925,525	12,414,616	12,695,533	3.2%	2.3%
Fee In Lieu of Property Tax (only Counties and Cities)	412,019	443,836	405,966	2,151,888	2,198,935	2,597,499	2,589,927	35.9%	-0.3%
All Other	423,427	403,313	456,809	477,166	404,753	635,942	593,641	5.8%	-6.7%
Local Options Sales Tax	0	0	0	489,374	769,604	826,548	923,678	n/a	11.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	3,571	0	0	3,917	0	0	4,634	4.4%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	484,879	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,144,549	2,643,488	3,572,451	4,286,460	38,408,500	8,161,670	7,100,238	14.5%	-13.0%
Licenses & Permits	91,279	96,579	170,381	453,893	472,400	528,838	461,174	31.0%	-12.8%
Service Revenue & Charges	1,840,419	1,754,076	2,176,507	2,183,493	3,067,547	4,064,740	3,562,173	11.6%	-12.4%
Bonds & Leases	450,000	0	0	0	33,802,413	2,775,000	2,300,710	31.3%	-17.1%
Miscellaneous	762,851	792,833	1,225,563	1,649,074	1,066,140	793,092	776,181	0.3%	-2.1%
Revenues from State Sources	10,527,963	12,214,410	10,490,961	11,847,576	11,419,909	15,751,792	13,603,353	4.4%	-13.6%
Reimbursements for Property Tax Relief (Tier 1)	785,314	785,314	785,314	785,314	785,314	785,315	785,315	0.0%	0.0%
Homestead Exemption (Tier 2) /1	457,919	487,145	457,549	538,768	549,023	548,606	562,477	3.5%	2.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	769,441	830,208	n/a	7.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,730,559	1,669,792	n/a	-3.5%
State-Shared Taxes (Aid to Subdivisions)	966,740	979,402	1,015,247	1,111,868	1,208,361	1,351,147	1,283,451	4.8%	-5.0%
Manufacturer's Depreciation Reimbursement	1,231,385	1,388,105	1,301,039	1,406,236	1,343,918	1,505,456	1,540,024	3.8%	2.3%
State Grants	2,395,990	4,111,201	2,157,444	2,781,686	1,934,290	3,765,603	2,696,363	2.0%	-28.4%
Education Finance Act (EFA)	2,442,069	2,488,045	2,526,669	3,010,222	2,861,435	2,861,436	2,141,817	-2.2%	-25.1%
Education Improvement Act (EIA)	1,711,871	1,803,983	1,657,915	1,995,939	2,464,733	2,314,075	1,955,902	2.2%	-15.5%
Education Lottery	536,675	171,215	589,784	217,543	272,835	120,154	138,004	-20.3%	14.9%
Revenues from Federal Sources	2,459,958	3,672,159	2,968,539	3,422,684	2,415,971	3,271,220	4,548,541	10.8%	39.0%
Revenues from Other Local Sources	55,652	101,635	269,753	5,802	22,162	36,478	134,925	15.9%	269.9%
Total Expenditures (School Dist., Counties, & Cities)	28,452,248	27,959,533	29,012,604	31,623,116	34,200,814	47,535,359	60,451,440	13.4%	27.2%
Administration	10,095,656	10,499,213	11,309,929	11,268,712	11,608,053	12,269,720	12,137,275	3.1%	-1.1%
Instruction	9,787,855	9,481,566	9,588,871	9,503,426	9,608,914	11,010,523	10,853,962	1.7%	-1.4%
Public Safety	2,080,214	2,647,598	2,546,204	3,179,953	3,017,955	3,022,681	3,183,572	7.3%	5.3%
Transportation	34,483	39,648	39,809	1,726,242	278,076	642,542	747,903	67.0%	16.4%
Health & Human Services	1,460,975	1,572,866	1,362,434	1,492,770	1,496,562	2,044,414	1,727,353	2.8%	-15.5%
Environment & Housing	1,001,725	699,619	732,584	765,176	1,037,577	728,700	1,065,983	1.0%	46.3%
Recreation & Culture	585,288	721,465	711,204	717,815	424,663	432,806	459,461	-4.0%	6.2%
Debt Service/Interest on Debt /4	949,750	891,288	881,009	1,275,989	3,311,647	7,852,749	7,091,896	39.8%	-9.7%
Land Purchase & Facility Construction	1,386,457	192,187	597,651	72,011	1,434,253	5,854,414	21,554,657	58.0%	268.2%
All Other	1,069,845	1,214,083	1,242,909	1,621,022	1,983,114	3,676,810	1,629,378	7.3%	-55.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Calhoun County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Districts, Counties, & Cities	11,317,520	11,523,570	11,196,932	14,240,639	14,529,213	15,648,057	15,879,101	5.8%	1.5%
School District Total	6,765,180	6,644,035	6,698,238	7,390,817	7,745,692	7,673,740	7,944,477	2.7%	3.5%
County Total	4,444,791	4,771,155	4,383,128	6,585,341	6,497,028	7,649,207	7,604,472	9.4%	-0.6%
Cities Total	107,549	108,380	115,566	264,481	286,493	325,110	330,152	20.6%	1.6%

Assessed Property Values for Tax Years

	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	55,459,922	56,079,429	56,082,446	62,008,919	75,740,339	81,579,839	84,183,417	7.2%	3.2%
Owner Occupied (4% assessment ratio)	10,833,260	11,167,260	11,421,540	11,670,530	13,888,090	13,712,200	14,689,530	5.2%	7.1%
Agricultural (Private) (4%)	1,602,290	1,602,000	1,639,410	1,637,160	1,633,130	1,687,730	1,735,040	1.3%	2.8%
Agricultural (Corporate) (6%)	65,140	65,060	61,140	61,090	61,040	61,040	59,600	-1.5%	-2.4%
Commercial/Rental (6%)	7,248,350	7,343,540	7,901,280	7,922,780	10,093,430	10,459,989	11,604,620	8.2%	10.9%
Personal Property (Vehicles) /6	8,751,927	8,291,399	8,049,270	7,701,203	7,487,720	7,436,711	7,188,026	-3.2%	-3.3%
Other Personal Property County (10.5%)	268,220	269,220	282,040	325,550	309,270	311,720	310,330	2.5%	-0.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	15,804,150	15,584,650	15,222,880	20,174,950	19,390,670	21,193,061	21,159,608	5.0%	-0.2%
Utility (10.5%)	4,347,080	4,485,950	4,682,570	5,086,020	5,403,863	5,256,450	6,095,866	5.8%	16.0%
Business Personal (10.5%)	1,650,680	1,953,040	1,281,250	1,339,990	1,444,950	1,768,520	1,790,140	1.4%	1.2%
Motor Carrier (9.5%)	604,480	529,601	542,831	601,404	685,932	815,482	807,747	4.9%	-0.9%
Fee-in-Lieu and Joint Industrial Park /7	4,284,345	4,787,709	4,998,235	5,488,242	15,342,244	18,876,936	18,742,910	27.9%	-0.7%

Total Average Millage Rates /2

	264.0	268.0	268.0	294.0	295.8	295.5	295.5	1.9%	0.0%
School Districts /3	136.1	132.5	133.4	131.9	112.6	113.1	113.6	-3.0%	0.4%
Counties /4	75.9	80.6	73.8	74.9	59.6	65.0	62.7	-3.1%	-3.5%
Cities & Special Purpose Districts /5	52.0	54.9	60.8	87.2	123.5	117.4	119.2	14.8%	1.6%

Estimated Total Property Tax Revenues

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	11,317,520	11,523,570	11,196,932	14,240,639	14,529,213	15,648,057	15,879,101	5.8%	1.5%
Owner Occupied	1,129,839	1,187,269	1,207,901	1,200,310	1,171,268	443,757	520,935	-12.1%	17.4%
Agricultural (Private)	350,989	352,860	351,775	354,126	294,639	313,505	318,782	-1.6%	1.7%
Agricultural (Corporate)	14,269	14,330	13,119	13,214	11,012	11,339	10,950	-4.3%	-3.4%
Commercial/Rental	1,587,782	1,617,506	1,695,408	1,713,736	1,820,996	1,943,003	2,132,138	5.0%	9.7%
Personal Property (Vehicles)	1,917,147	1,826,284	1,727,163	1,665,808	1,350,889	1,381,412	1,320,669	-6.0%	-4.4%
Other Personal Property County	58,755	59,299	60,518	70,418	55,797	57,904	57,018	-0.5%	-1.5%
Manufacturing	3,873,986	3,876,550	3,672,399	6,515,828	5,697,283	6,534,231	6,477,621	8.9%	-0.9%
Utility	952,247	988,086	1,004,757	1,100,131	974,932	976,416	1,120,005	2.7%	14.7%
Business Personal	361,589	430,181	274,923	289,846	260,689	328,513	328,906	-1.6%	0.1%
Motor Carrier	132,414	116,651	116,477	130,087	123,752	151,480	148,409	1.9%	-2.0%
Fee-in-Lieu and Joint Industrial Park	938,504	1,054,553	1,072,491	1,187,134	2,767,955	3,506,499	3,443,669	24.2%	-1.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Calhoun County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	19,482,078	18,865,001	19,837,820	20,554,448	54,865,776	27,104,265	25,835,102	4.8%	-4.7%
Revenues from Local Sources	8,334,315	7,710,661	8,348,171	9,370,200	43,562,127	12,983,095	12,470,919	6.9%	-3.9%
Current Property Taxes	6,765,180	6,644,035	6,698,238	7,390,817	7,745,692	7,673,740	7,944,477	2.7%	3.5%
Current Real & Personal Property Taxes	6,670,947	6,559,838	6,614,700	7,296,964	7,644,194	7,558,495	7,825,678	2.7%	3.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	94,233	84,197	83,538	93,853	101,498	115,245	118,799	3.9%	3.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,569,135	1,066,626	1,649,933	1,979,383	35,816,435	5,309,355	4,526,442	19.3%	-14.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	592,765	502,999	648,330	715,985	1,478,288	2,109,753	1,819,074	20.5%	-13.8%
Bonds & Leases	450,000	0	0	0	33,802,413	2,775,000	2,300,710	31.3%	-17.1%
Miscellaneous	526,370	563,627	1,001,603	1,263,398	535,734	424,602	406,658	-4.2%	-4.2%
Revenues from State Sources	8,822,107	8,704,666	8,704,339	8,720,331	9,070,827	11,462,690	10,321,116	2.7%	-10.0%
Reimbursements for Property Tax Relief (Tier 1)	785,314	785,314	785,314	785,314	785,314	785,315	785,315	0.0%	0.0%
Homestead Exemption (Tier 2) /1	277,588	287,707	290,339	294,289	301,400	268,093	268,094	-0.6%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	769,441	830,208	n/a	7.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,730,559	1,669,792	n/a	-3.5%
State-Shared Taxes (Aid to Subdivisions)	27,261	25,033	27,261	27,261	27,261	27,261	27,261	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	727,239	829,390	827,444	816,626	785,647	849,436	874,519	3.1%	3.0%
State Grants 4/	2,314,090	2,313,979	1,999,613	1,573,137	1,572,202	1,736,920	1,630,204	-5.7%	-6.1%
Education Finance Act (EFA)	2,442,069	2,488,045	2,526,669	3,010,222	2,861,435	2,861,436	2,141,817	-2.2%	-25.1%
Education Improvement Act (EIA)	1,711,871	1,803,983	1,657,915	1,995,939	2,464,733	2,314,075	1,955,902	2.2%	-15.5%
Education Lottery	536,675	171,215	589,784	217,543	272,835	120,154	138,004	-20.3%	14.9%
Revenues from Federal Sources	2,325,656	2,449,674	2,785,310	2,463,917	2,232,822	2,908,480	2,793,067	3.1%	-4.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	18,894,291	18,767,158	19,793,873	20,000,476	22,006,967	31,276,190	45,834,673	15.9%	46.5%
Administration	7,640,308	7,809,527	8,618,579	8,926,467	9,383,628	9,822,952	9,474,213	3.7%	-3.6%
Instruction	9,787,855	9,481,566	9,588,871	9,503,426	9,608,914	11,010,523	10,853,962	1.7%	-1.4%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	74,560	73,821	77,003	76,027	77,931	39,683	42,764	-8.8%	7.8%
Environment & Housing	0	0	20	0	0	0	0	n/a	n/a
Recreation & Culture	302,094	404,052	403,007	436,665	102,145	85,644	97,172	-17.2%	13.5%
Debt Service/Interest on Debt	949,750	891,288	881,009	833,663	1,466,429	4,388,615	4,606,714	30.1%	5.0%
Purchase of Land & Facility Construction	119,026	77,128	223,047	72,011	1,224,776	3,789,132	20,691,821	136.2%	446.1%
All Other	20,698	29,776	2,337	152,217	143,144	2,139,641	68,027	21.9%	-96.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Calhoun County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	7,801,379	11,055,608	8,417,642	12,098,960	11,120,595	14,671,279	15,655,358	12.3%	6.7%
Revenues from Local Sources	5,923,437	6,243,028	6,208,139	8,487,951	8,826,123	10,393,098	10,679,639	10.3%	2.8%
Current Property Taxes	4,444,791	4,771,155	4,383,128	6,585,341	6,497,028	7,649,207	7,604,472	9.4%	-0.6%
Current Real & Personal Property Taxes	3,703,578	4,008,203	3,603,890	4,066,018	4,009,295	4,550,978	4,566,628	3.6%	0.3%
Fee In Lieu of Property Tax	412,019	443,836	405,966	2,151,888	2,198,935	2,597,499	2,589,927	35.9%	-0.3%
All Other	329,194	319,116	373,271	367,435	288,798	500,730	447,917	5.3%	-10.5%
Local Options Sales Tax (1%)	0	0	0	258,921	529,451	570,606	670,815	n/a	17.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	484,879	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,478,646	1,471,873	1,825,011	1,643,689	1,799,644	2,173,285	1,919,473	4.4%	-11.7%
Licenses & Permits	39,389	43,932	114,812	108,638	111,815	136,057	87,877	14.3%	-35.4%
Service Revenue & Charges	1,206,704	1,200,606	1,491,501	1,176,227	1,235,747	1,706,609	1,517,802	3.9%	-11.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	232,553	227,335	218,698	358,824	452,082	330,619	313,794	5.1%	-5.1%
Revenues from State Sources	1,687,988	3,488,460	1,756,522	2,997,920	2,201,894	4,116,814	3,150,068	11.0%	-23.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	174,158	193,495	161,527	212,433	214,114	251,819	265,941	7.3%	5.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	927,784	940,396	963,569	987,453	1,067,611	1,180,358	1,152,528	3.7%	-2.4%
Manufacturer's Depreciation Reimbursement	504,146	558,347	473,595	589,485	558,081	655,954	665,440	4.7%	1.4%
State Grants	81,900	1,796,222	157,831	1,208,549	362,088	2,028,683	1,066,159	53.4%	-47.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	134,302	1,222,485	183,229	607,889	81,915	149,889	1,730,044	53.1%	1054.2%
Revenues from Other Local Sources	55,652	101,635	269,753	5,200	10,662	11,478	95,607	9.4%	733.0%
Total Expenditures (County only)	9,372,322	8,996,516	8,984,218	10,234,673	10,806,663	14,631,045	13,256,906	5.9%	-9.4%
Administration	2,402,936	2,633,165	2,628,294	2,151,873	2,009,704	2,225,509	2,420,772	0.1%	8.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,981,474	2,547,908	2,414,556	2,255,200	2,189,018	2,231,072	2,481,647	3.8%	11.2%
Transportation	0	0	0	1,709,415	232,055	260,650	747,228	n/a	186.7%
Health & Human Services	1,386,415	1,499,045	1,285,431	1,416,743	1,418,631	2,004,731	1,684,589	3.3%	-16.0%
Environment & Housing	1,001,725	699,619	732,564	576,683	773,454	728,700	683,081	-6.2%	-6.3%
Recreation & Culture	283,194	317,413	308,197	281,150	322,518	347,162	362,289	4.2%	4.4%
Debt Service/Interest on Debt	0	0	0	408,261	1,811,836	3,464,134	2,453,113	n/a	-29.2%
Land Purchase & Facility Construction	1,267,431	115,059	374,604	0	209,477	1,836,285	862,836	-6.2%	-53.0%
All Other	1,049,147	1,184,307	1,240,572	1,435,348	1,839,970	1,532,802	1,561,351	6.9%	1.9%

Calhoun County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1	FY 04 /1	FY 05 /1	FY 06	FY 07	FY 08	FY 09		
Total Revenues (Cities only)	225,756	234,653	243,173	1,643,044	1,578,989	1,670,221	1,438,889	36.2%	-13.9%
Revenues from Local Sources	207,888	213,369	213,073	1,162,239	1,319,067	1,260,082	1,241,972	34.7%	-1.4%
Current Property Taxes	107,549	108,380	115,566	264,481	286,493	325,110	330,152	20.6%	1.6%
Current Real & Personal Property Taxes	107,549	108,380	115,566	248,603	272,036	305,143	303,227	18.9%	-0.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	15,878	14,457	19,967	26,925	n/a	34.8%
Local Options Sales Tax	0	0	0	230,453	240,153	255,942	252,863	n/a	-1.2%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	3,571	0	0	3,917	0	0	4,634	4.4%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	96,768	104,989	97,507	663,388	792,421	679,030	654,323	37.5%	-3.6%
Licenses & Permits	51,890	52,647	55,569	345,255	360,585	392,781	373,297	38.9%	-5.0%
Service Revenue & Charges	40,950	50,471	36,676	291,281	353,512	248,378	225,297	32.9%	-9.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	3,928	1,871	5,262	26,852	78,324	37,871	55,729	55.6%	47.2%
Revenues from State Sources	17,868	21,284	30,100	129,325	147,188	172,288	132,169	39.6%	-23.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	6,173	5,943	5,683	32,046	33,509	28,694	28,442	29.0%	-0.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	11,695	13,973	24,417	97,154	113,489	143,528	103,662	43.9%	-27.8%
Manufacturer's Depreciation Reimbursement	0	368	0	125	190	66	65	n/a	-1.5%
State Grants	0	1,000	0	0	0	0	0	n/a	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	0	0	350,878	101,234	212,851	25,430	n/a	-88.1%
Revenues from Other Local Sources	0	0	0	602	11,500	25,000	39,318	n/a	57.3%
Total Expenditures (Cities only)	185,635	195,859	234,513	1,387,967	1,387,184	1,628,124	1,359,861	39.4%	-16.5%
Administration	52,412	56,521	63,056	190,372	214,721	221,259	242,290	29.1%	9.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	98,740	99,690	131,648	924,753	828,937	791,609	701,925	38.7%	-11.3%
Transportation	34,483	39,648	39,809	16,827	46,021	381,892	675	-48.1%	-99.8%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	188,493	264,123	0	382,902	n/a	n/a
Recreation & Culture	0	0	0	0	0	0	0	n/a	n/a
Debt Service/Interest on Debt	0	0	0	34,065	33,382	0	32,069	n/a	n/a
Purchase of Land & Facility Construction	0	0	0	0	0	228,997	0	n/a	n/a
All Other	0	0	0	33,457	0	4,367	0	n/a	n/a

* Cities Included: Cameron & Saint Matthews.

/1 FYs 03, 04, & 05, St. Matthews was excluded

Calhoun County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	6,765,180	6,644,035	6,698,238	7,390,817	7,745,692	7,673,740	7,944,477	2.7%	3.5%
Owner Occupied	689,561	694,114	738,758	753,493	778,970	-3,601	52,643	-34.9%	-1561.9%
Agricultural (Private)	218,141	212,231	218,760	215,866	183,947	190,920	197,034	-1.7%	3.2%
Agricultural (Corporate)	8,868	8,619	8,158	8,055	6,875	6,905	6,768	-4.4%	-2.0%
Commercial/Rental	986,814	972,865	1,054,334	1,044,651	1,136,873	1,183,258	1,317,839	4.9%	11.4%
Personal Property (Vehicles)	1,191,516	1,098,437	1,074,082	1,015,435	843,379	841,258	816,283	-6.1%	-3.0%
Other Personal Property	36,516	35,666	37,635	42,925	34,835	35,262	35,242	-0.6%	-0.1%
Manufacturing	2,151,628	2,064,639	2,031,317	2,660,150	2,184,066	2,397,407	2,402,918	1.9%	0.2%
Utility	591,826	594,294	624,835	670,613	608,664	594,622	692,256	2.6%	16.4%
Business Personal	224,729	258,737	170,968	176,683	162,752	200,059	203,291	-1.7%	1.6%
Motor Carrier	82,296	70,161	72,435	79,298	77,260	92,249	91,729	1.8%	-0.6%
Fee-in-Lieu and Joint Industrial Park	583,285	634,271	666,956	723,647	1,728,072	2,135,402	2,128,474	24.1%	-0.3%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	4,206,930	4,520,814	4,138,688	4,645,886	4,512,207	5,303,528	5,280,486	3.9%	-0.4%
Owner Occupied	821,760	900,243	842,870	874,390	827,379	891,434	921,415	1.9%	3.4%
Agricultural (Private)	121,542	129,144	120,983	122,661	97,293	109,720	108,832	-1.8%	-0.8%
Agricultural (Corporate)	4,941	5,245	4,512	4,577	3,636	3,968	3,738	-4.5%	-5.8%
Commercial/Rental	549,826	591,996	583,087	593,597	601,313	680,007	727,911	4.8%	7.0%
Personal Property (Vehicles)	663,880	668,407	594,008	576,996	446,079	483,463	450,876	-6.2%	-6.7%
Other Personal Property	20,346	21,703	20,814	24,391	18,425	20,265	19,466	-0.7%	-3.9%
Manufacturing	1,198,829	1,256,349	1,123,395	1,511,565	1,155,193	1,377,767	1,327,257	1.7%	-3.7%
Utility	329,749	361,633	345,557	381,059	321,933	341,723	382,369	2.5%	11.9%
Business Personal	125,213	157,443	94,552	100,396	86,082	114,972	112,288	-1.8%	-2.3%
Motor Carrier	45,853	42,694	40,059	45,059	40,864	53,015	50,667	1.7%	-4.4%
Fee-in-Lieu and Joint Industrial Park	324,990	385,959	368,852	411,195	914,009	1,227,195	1,175,667	23.9%	-4.2%

Charleston County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	850,545,959	1,152,388,234	1,200,575,537	1,772,369,107	1,242,854,048	1,252,586,926	1,280,901,429	7.1%	2.3%
Revenues from Local Sources	605,124,934	892,454,251	920,586,299	1,491,089,295	975,851,509	918,514,370	963,649,989	8.1%	4.9%
Current Property Taxes	310,976,508	336,660,185	350,838,400	466,460,799	480,027,383	417,173,072	474,978,508	7.3%	13.9%
Current Real & Personal Property Taxes	303,751,448	327,550,932	342,464,276	457,002,448	467,694,210	400,887,095	454,816,536	7.0%	13.5%
Fee In Lieu of Property Tax (only Counties and Cities)	2,448,908	3,575,130	3,200,239	2,808,842	3,441,530	6,552,373	8,666,198	23.4%	32.3%
All Other	4,776,152	5,534,123	5,173,885	6,649,510	8,891,643	9,733,603	11,495,774	15.8%	18.1%
Local Options Sales Tax	50,266,690	57,548,731	56,173,104	82,912,843	73,021,447	74,109,313	71,985,838	6.2%	-2.9%
Local Hospitality Tax	11,107,125	13,722,499	15,401,720	17,056,346	18,191,579	19,268,335	19,148,115	9.5%	-0.6%
Local Accommodations Tax	11,918,693	12,706,742	13,966,742	15,061,556	16,696,302	18,091,521	16,771,342	5.9%	-7.3%
Capital Projects/Transportation Tax	0	0	5,870,000	37,116,336	38,521,307	40,097,074	37,469,812	n/a	-6.6%
Licenses, fees, Charges, Bonds, etc.	220,855,918	471,816,094	478,336,333	872,481,415	349,393,492	349,775,055	343,296,374	7.6%	-1.9%
Licenses & Permits	65,962,742	73,325,662	84,358,012	105,722,050	105,619,522	109,278,226	108,476,609	8.6%	-0.7%
Service Revenue & Charges	121,875,954	131,890,236	133,936,351	150,775,307	177,517,560	176,219,512	170,191,104	5.7%	-3.4%
Bonds & Leases	2,092,010	229,816,073	217,666,763	562,905,257	107,167	0	0	-100.0%	n/a
Miscellaneous	30,925,212	36,784,123	42,375,207	53,078,802	66,149,243	64,277,317	64,628,661	13.1%	0.5%
Revenues from State Sources	181,171,575	181,122,858	183,321,030	188,442,156	185,025,685	253,204,022	227,570,685	3.9%	-10.1%
Reimbursements for Property Tax Relief (Tier 1)	16,955,782	16,955,781	16,955,781	16,955,781	16,955,782	16,955,782	16,955,782	0.0%	0.0%
Homestead Exemption (Tier 2) /1	7,439,643	9,427,567	9,256,707	7,321,370	6,496,457	8,255,129	8,565,986	2.4%	3.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	58,941,141	60,411,328	n/a	2.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	32,372,352	31,827,509	32,369,241	36,254,129	38,155,937	42,619,825	41,581,939	4.3%	-2.4%
Manufacturer's Depreciation Reimbursement	1,929,455	1,266,410	1,230,819	1,910,989	2,102,551	2,215,022	2,339,979	3.3%	5.6%
State Grants	42,967,452	44,847,253	40,741,278	45,902,591	39,749,544	43,294,266	39,390,576	-1.4%	-9.0%
Education Finance Act (EFA)	44,019,704	42,640,226	38,816,950	40,631,828	41,068,470	40,966,197	20,252,561	-12.1%	-50.6%
Education Improvement Act (EIA)	31,146,367	31,964,124	35,453,627	35,415,496	35,349,693	37,227,660	36,229,387	2.6%	-2.7%
Education Lottery	4,340,820	2,193,988	8,496,627	4,049,972	5,147,250	2,729,000	606,522,254	127.8%	22125.1%
Revenues from Federal Sources	60,187,892	72,856,613	78,791,531	75,419,165	74,465,655	74,031,383	73,971,081	3.5%	-0.1%
Revenues from Other Local Sources	4,061,558	5,954,512	17,876,677	17,418,492	7,511,199	6,801,440	15,724,903	25.3%	131.2%
Total Expenditures (School Dist., Counties, & Cities)	920,424,261	962,733,804	950,218,191	1,065,192,361	1,183,051,900	1,289,625,506	1,540,267,556	9.0%	19.4%
Administration	239,996,625	254,927,630	284,136,181	332,152,790	341,886,641	366,898,830	369,881,084	7.5%	0.8%
Instruction	190,821,562	197,759,174	212,408,894	223,277,926	216,726,735	222,141,223	235,317,544	3.6%	5.9%
Public Safety	127,001,197	140,179,976	149,208,867	155,519,447	167,357,213	177,639,827	194,235,430	7.3%	9.3%
Transportation	21,643,751	23,899,759	21,287,689	43,300,872	59,741,502	82,776,436	85,714,198	25.8%	3.5%
Health & Human Services	23,677,874	25,611,002	26,858,710	26,724,167	28,349,810	30,582,101	29,344,021	3.6%	-4.0%
Environment & Housing	53,999,522	60,720,468	64,553,175	60,261,097	67,186,399	76,092,648	84,131,262	7.7%	10.6%
Recreation & Culture	32,807,447	43,985,499	47,077,117	47,361,825	57,627,171	60,318,803	56,378,197	9.4%	-6.5%
Debt Service/Interest on Debt /4	55,922,864	48,036,153	51,011,055	77,366,865	94,813,859	105,197,577	112,422,170	12.3%	6.9%
Land Purchase & Facility Construction	158,736,686	131,149,865	64,661,436	71,517,325	104,814,340	128,546,848	330,463,163	13.0%	157.1%
All Other	15,816,733	36,464,278	29,015,067	27,710,047	44,548,230	39,431,213	42,380,487	17.9%	7.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Charleston County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	310,976,508	336,660,185	350,838,400	466,460,799	480,027,383	417,173,072	474,978,508	7.3%	13.9%
School District Total	160,634,696	179,556,980	189,588,861	236,077,061	244,852,468	215,907,951	249,408,553	7.6%	15.5%
County Total	71,133,606	74,821,143	71,636,819	139,768,772	143,172,648	102,027,196	113,061,333	8.0%	10.8%
Cities Total	79,208,206	82,282,062	89,612,720	90,614,966	92,002,267	99,237,925	112,508,622	6.0%	13.4%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	1,715,782,086	1,944,373,633	1,823,221,086	2,572,288,654	2,662,272,378	2,664,379,769	2,833,459,549	8.7%	6.3%
Owner Occupied (4% assessment ratio)	489,742,230	507,263,110	527,596,080	773,308,270	781,703,140	829,359,740	878,338,960	10.2%	5.9%
Agricultural (Private) (4%)	1,903,310	1,848,100	1,858,830	1,835,530	1,746,710	1,783,080	1,784,800	-1.1%	0.1%
Agricultural (Corporate) (6%)	637,440	626,160	613,920	601,500	591,290	585,100	568,890	-1.9%	-2.8%
Commercial/Rental (6%)	797,496,820	831,790,040	849,360,630	1,380,383,120	1,425,754,480	1,366,185,230	1,474,201,160	10.8%	7.9%
Personal Property (Vehicles) /6	185,132,981	191,657,363	182,230,172	170,260,510	174,543,635	176,942,741	170,985,430	-1.3%	-3.4%
Other Personal Property County (10.5%)	18,179,844	196,062,033	35,974,444	37,466,630	42,723,190	46,463,210	49,720,620	18.3%	7.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	48,764,772	44,831,940	43,260,580	42,046,560	40,521,770	38,182,130	37,551,310	-4.3%	-1.7%
Utility (10.5%)	81,427,870	74,657,000	82,913,990	69,455,046	83,154,801	78,562,514	83,522,276	0.4%	6.3%
Business Personal (10.5%)	68,180,905	69,705,863	71,538,340	71,490,265	76,428,110	80,176,310	85,937,150	3.9%	7.2%
Motor Carrier (9.5%)	2,076,748	1,632,886	1,618,417	2,077,927	1,011,485	2,735,276	2,713,671	4.6%	-0.8%
Fee-in-Lieu and Joint Industrial Park /7	22,239,166	24,299,138	26,255,683	23,363,296	34,093,767	43,404,438	48,135,282	13.7%	10.9%
Total Average Millage Rates /2									
School Districts /3	103.5	101.1	113.3	98.4	98.3	109.5	115.3	1.8%	5.3%
Counties /4	42.3	39.2	40.1	54.7	54.2	38.2	39.4	-1.2%	3.3%
Cities & Special Purpose Districts /5	94.2	104.6	51.5	50.8	58.3	73.1	70.4	-4.7%	-3.7%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	310,976,508	336,660,185	350,838,400	466,460,799	480,027,383	417,173,072	474,978,508	7.3%	13.9%
Owner Occupied	70,632,065	67,397,527	81,970,847	122,409,192	123,370,208	69,859,251	85,256,450	3.2%	22.0%
Agricultural (Private)	369,310	341,670	381,152	348,176	328,074	331,116	347,860	-1.0%	5.1%
Agricultural (Corporate)	123,686	115,762	125,884	114,097	111,058	108,653	110,877	-1.8%	2.0%
Commercial/Rental	154,742,876	153,778,179	174,161,008	261,840,406	267,790,612	253,699,278	287,323,960	10.9%	13.3%
Personal Property (Vehicles)	35,922,413	35,432,884	37,366,213	32,296,165	32,783,447	32,858,096	33,325,310	-1.2%	1.4%
Other Personal Property County	3,527,539	36,247,203	7,376,543	7,106,924	8,024,432	8,628,173	9,690,621	18.3%	12.3%
Manufacturing	11,911,016	11,863,489	12,070,801	10,784,518	11,052,482	13,642,758	15,985,003	5.0%	17.2%
Utility	15,799,916	13,802,302	17,001,476	13,174,703	15,618,450	14,588,983	16,278,614	0.5%	11.6%
Business Personal	13,229,531	12,886,955	14,668,904	13,560,757	14,355,017	14,888,663	16,749,276	4.0%	12.5%
Motor Carrier	402,963	301,882	331,856	394,155	189,981	507,938	528,898	4.6%	4.1%
Fee-in-Lieu and Joint Industrial Park	4,315,193	4,492,332	5,383,716	4,431,708	6,403,621	8,060,162	9,381,637	13.8%	16.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Charleston County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	368,269,473	617,313,735	623,881,254	1,028,378,325	485,646,496	517,918,897	512,015,859	5.6%	-1.1%
Revenues from Local Sources	190,706,476	433,597,997	432,964,777	838,837,796	304,376,297	276,874,955	297,800,667	7.7%	7.6%
Current Property Taxes	160,634,696	179,556,980	189,588,861	236,077,061	244,852,468	215,907,951	249,408,553	7.6%	15.5%
Current Real & Personal Property Taxes	160,591,708	179,526,615	189,568,504	236,054,372	244,823,966	215,864,790	249,357,455	7.6%	15.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	42,988	30,365	20,357	22,689	28,502	43,161	51,098	2.9%	18.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	30,071,780	254,041,017	243,375,916	602,760,735	59,523,829	60,967,004	48,392,114	8.3%	-20.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	14,415,095	14,759,110	16,636,982	27,923,152	45,496,908	42,264,991	33,602,092	15.1%	-20.5%
Bonds & Leases	2,092,010	229,816,073	217,666,763	562,905,257	107,167	0	0	-100.0%	n/a
Miscellaneous	13,564,675	9,465,834	9,072,171	11,932,326	13,919,754	18,702,013	14,790,022	1.5%	-20.9%
Revenues from State Sources	137,781,717	134,519,030	137,130,062	135,337,246	128,512,685	191,641,258	166,015,523	3.2%	-13.4%
Reimbursements for Property Tax Relief (Tier 1)	16,955,782	16,955,781	16,955,781	16,955,781	16,955,782	16,955,782	16,955,782	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,966,601	4,754,422	4,496,805	4,196,260	3,592,450	4,266,653	4,510,424	2.2%	5.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	58,941,141	60,411,328	n/a	2.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,394,289	2,394,290	2,394,290	2,394,290	2,394,290	2,394,290	2,394,290	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	856,541	90,300	96,863	830,123	949,316	1,000,354	1,070,477	3.8%	7.0%
State Grants 4/	34,101,613	33,525,899	30,419,119	30,863,496	23,055,434	27,160,181	22,348,127	-6.8%	-17.7%
Education Finance Act (EFA)	44,019,704	42,640,226	38,816,950	40,631,828	41,068,470	40,966,197	20,252,561	-12.1%	-50.6%
Education Improvement Act (EIA)	31,146,367	31,964,124	35,453,627	35,415,496	35,349,693	37,227,660	36,229,387	2.6%	-2.7%
Education Lottery	4,340,820	2,193,988	8,496,627	4,049,972	5,147,250	2,729,000	1,843,147	-13.3%	-32.5%
Revenues from Federal Sources	39,781,280	49,196,708	53,786,415	54,203,283	52,757,514	49,366,973	48,214,899	3.3%	-2.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	495,683,845	481,674,610	462,747,506	493,364,508	517,903,505	561,647,533	723,472,726	6.5%	28.8%
Administration	133,527,900	141,659,210	157,852,411	175,380,449	174,449,332	185,233,898	181,125,261	5.2%	-2.2%
Instruction	190,821,562	197,759,174	212,408,894	223,277,926	216,726,735	222,141,223	235,317,544	3.6%	5.9%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	2,960,711	2,421,343	2,492,969	2,479,917	2,756,275	2,962,062	3,094,174	0.7%	4.5%
Environment & Housing	0	0	21	0	0	0	0	n/a	n/a
Recreation & Culture	1,155,849	1,100,114	1,268,124	1,215,897	1,324,922	1,543,316	1,410,124	3.4%	-8.6%
Debt Service/Interest on Debt	36,572,425	30,340,069	32,171,016	42,109,988	57,015,616	58,012,405	57,547,397	7.8%	-0.8%
Purchase of Land & Facility Construction	130,414,322	94,909,324	43,165,398	33,037,503	41,633,979	65,642,885	217,903,786	8.9%	232.0%
All Other	231,076	13,485,376	13,388,673	15,862,828	23,996,646	26,111,744	27,074,440	121.2%	3.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Charleston County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	241,442,946	268,783,927	294,496,973	415,699,563	411,049,835	366,439,542	379,598,486	7.8%	3.6%
Revenues from Local Sources	203,011,354	227,061,938	240,844,689	357,569,591	361,989,763	315,369,839	329,357,800	8.4%	4.4%
Current Property Taxes	71,133,606	74,821,143	71,636,819	139,768,772	143,172,648	102,027,196	113,061,333	8.0%	10.8%
Current Real & Personal Property Taxes	66,971,684	69,883,595	67,575,686	135,966,787	138,364,348	94,935,261	103,925,427	7.6%	9.5%
Fee In Lieu of Property Tax	1,162,679	1,259,368	1,164,306	59,233	67,860	2,471,122	3,501,751	20.2%	41.7%
All Other	2,999,243	3,678,180	2,896,827	3,742,752	4,740,440	4,620,813	5,634,155	11.1%	21.9%
Local Options Sales Tax (1%)	28,976,917	34,714,057	29,843,230	52,465,122	41,593,793	43,253,774	42,533,952	6.6%	-1.7%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (2%)	6,666,969	6,907,056	7,584,466	8,292,848	9,176,823	9,872,302	8,864,365	4.9%	-10.2%
Capital Projects/Transportation Tax (.5%)	0	0	5,870,000	37,116,336	38,521,307	40,097,074	37,469,812	n/a	-6.6%
Licenses, fees, Charges, Bonds, etc.	96,233,862	110,619,682	125,910,174	119,926,513	129,525,192	120,119,493	127,428,338	4.8%	6.1%
Licenses & Permits	7,883,112	9,996,810	13,077,223	18,313,063	16,199,126	13,039,710	10,927,632	5.6%	-16.2%
Service Revenue & Charges	78,513,404	84,309,708	84,554,512	81,523,085	87,211,093	87,978,431	89,319,754	2.2%	1.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	9,837,346	16,313,164	28,278,439	20,090,365	26,114,973	19,101,352	27,180,952	18.5%	42.3%
Revenues from State Sources	25,487,455	28,323,515	28,002,881	32,190,404	34,069,100	35,131,650	34,437,649	5.1%	-2.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,560,409	2,592,619	2,643,956	1,063,209	1,066,957	2,126,809	2,175,723	-2.7%	2.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	15,910,693	16,129,383	16,199,200	17,347,507	17,752,741	20,183,657	19,477,204	3.4%	-3.5%
Manufacturer's Depreciation Reimbursement	484,380	526,140	468,985	370,831	408,183	479,035	477,139	-0.3%	-0.4%
State Grants	6,531,973	9,075,373	8,690,740	13,408,857	14,841,219	12,342,149	12,307,583	11.1%	-0.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	12,605,150	12,828,956	14,508,623	12,828,105	14,083,560	14,744,411	14,762,778	2.7%	0.1%
Revenues from Other Local Sources	338,987	569,518	11,140,780	13,111,463	907,412	1,193,642	1,040,259	20.5%	-12.8%
Total Expenditures (County only)	239,002,565	260,588,646	262,101,309	310,253,975	321,352,227	388,419,367	437,691,237	10.6%	12.7%
Administration	76,768,730	79,471,092	85,093,981	99,479,577	102,213,068	112,380,691	119,350,982	7.6%	6.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	44,998,628	49,614,805	54,884,228	54,711,837	56,772,694	59,033,299	63,742,805	6.0%	8.0%
Transportation	12,141,934	13,108,981	12,784,715	33,543,260	43,671,189	72,619,774	73,047,725	34.9%	0.6%
Health & Human Services	19,543,739	20,954,669	22,015,495	23,680,423	24,728,819	26,855,457	25,500,596	4.5%	-5.0%
Environment & Housing	33,461,530	35,357,584	36,978,217	38,414,249	42,404,521	47,550,639	50,375,768	7.1%	5.9%
Recreation & Culture	15,826,074	16,288,028	17,480,257	18,921,464	20,097,974	24,392,654	20,064,759	4.0%	-17.7%
Debt Service/Interest on Debt	11,952,106	11,315,070	10,762,630	10,772,700	10,288,648	16,905,662	22,590,702	11.2%	33.6%
Land Purchase & Facility Construction	18,611,186	20,693,330	17,355,479	20,555,424	10,223,627	16,924,659	49,241,863	17.6%	190.9%
All Other	5,698,638	13,785,087	4,746,307	10,175,041	10,951,687	11,756,532	13,776,037	15.8%	17.2%

Charleston County

	FY 03 /1	FY 04 /2	FY 05 /3	FY 06 /4	FY 07 /4	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	240,833,540	266,290,572	282,197,310	328,291,219	346,157,717	368,228,487	389,287,084	8.3%	5.7%
Revenues from Local Sources	211,407,104	231,794,316	246,776,833	294,681,908	309,485,449	326,269,576	336,491,522	8.1%	3.1%
Current Property Taxes	79,208,206	82,282,062	89,612,720	90,614,966	92,002,267	99,237,925	112,508,622	6.0%	13.4%
Current Real & Personal Property Taxes	76,188,056	78,140,722	85,320,086	84,981,289	84,505,896	90,087,044	101,533,654	4.9%	12.7%
Fee In Lieu of Property Tax	1,286,229	2,315,762	2,035,933	2,749,609	3,373,670	4,081,251	5,164,447	26.1%	26.5%
All Other	1,733,921	1,825,578	2,256,701	2,884,069	4,122,701	5,069,629	5,810,521	22.3%	14.6%
Local Options Sales Tax	21,289,773	22,834,674	26,329,874	30,447,721	31,427,654	30,855,539	29,451,886	5.6%	-4.5%
Local Hospitality Tax	11,107,125	13,722,499	15,401,720	17,056,346	18,191,579	19,268,335	19,148,115	9.5%	-0.6%
Local Accommodations Tax	5,251,724	5,799,686	6,382,276	6,768,708	7,519,479	8,219,219	7,906,977	7.1%	-3.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	94,550,276	107,155,395	109,050,243	149,794,167	160,344,471	168,688,558	167,475,922	10.0%	-0.7%
Licenses & Permits	58,079,630	63,328,852	71,280,789	87,408,987	89,420,396	96,238,516	97,548,977	9.0%	1.4%
Service Revenue & Charges	28,947,455	32,821,418	32,744,857	41,329,070	44,809,559	45,976,090	47,269,258	8.5%	2.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	7,523,191	11,005,125	5,024,597	21,056,111	26,114,516	26,473,952	22,657,687	20.2%	-14.4%
Revenues from State Sources	17,902,403	18,280,313	18,188,087	20,914,506	22,443,900	26,431,114	27,117,514	7.2%	2.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	912,633	2,080,526	2,115,946	2,061,901	1,837,050	1,861,667	1,879,840	12.8%	1.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	14,067,370	13,303,836	13,775,751	16,512,332	18,008,906	20,041,878	19,710,445	5.8%	-1.7%
Manufacturer's Depreciation Reimbursement	588,534	649,970	664,971	710,035	745,052	735,633	792,363	5.1%	7.7%
State Grants	2,333,866	2,245,981	1,631,419	1,630,238	1,852,891	3,791,936	4,734,866	12.5%	24.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
							604,679,107		
Revenues from Federal Sources	7,801,462	10,830,949	10,496,493	8,387,777	7,624,581	9,919,999	10,993,404	5.9%	10.8%
Revenues from Other Local Sources	3,722,571	5,384,994	6,735,897	4,307,029	6,603,787	5,607,798	14,684,644	25.7%	161.9%
Total Expenditures (Cities only)	185,737,851	220,470,548	225,369,376	261,573,878	343,796,168	339,558,606	379,103,593	12.6%	11.6%
Administration	29,699,995	33,797,328	41,189,789	57,292,764	65,224,241	69,284,241	69,404,841	15.2%	0.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	82,002,569	90,565,171	94,324,639	100,807,610	110,584,519	118,606,528	130,492,625	8.1%	10.0%
Transportation	9,501,817	10,790,778	8,502,974	9,757,612	16,070,313	10,156,662	12,666,473	4.9%	24.7%
Health & Human Services	1,173,424	2,234,990	2,350,246	563,827	864,716	764,582	749,251	-7.2%	-2.0%
Environment & Housing	20,537,992	25,362,884	27,574,937	21,846,848	24,781,878	28,542,009	33,755,494	8.6%	18.3%
Recreation & Culture	15,825,524	26,597,357	28,328,736	27,224,464	36,204,275	34,382,833	34,903,314	14.1%	1.5%
Debt Service/Interest on Debt	7,398,333	6,381,014	8,077,409	24,484,177	27,509,595	30,279,510	32,284,071	27.8%	6.6%
Purchase of Land & Facility Construction	9,711,178	15,547,211	4,140,559	17,924,398	52,956,734	45,979,304	63,317,514	36.7%	37.7%
All Other	9,887,019	9,193,815	10,880,087	1,672,178	9,599,897	1,562,937	1,530,010	-26.7%	-2.1%

* Cities Included: Awendaw, Charleston, Folly Beach, Hollywood, Isle of Palms, James Island, Kiawah Island, Lincolnville

McClellanville, Meggett, Mount Pleasant, North Charleston, Ravenel, Rockville, Seabrook Island & Sullivan's Island.

/1 In FY 03 Kiawah Island, James Island, Rockville & Lincolnville were excluded.

/2 In FY 04 James Island and Lincolnville were excluded.

/3 In FY 05 Lincolnville and Rockville were excluded.

/4 In FYs 06 & 07 Lincolnville was excluded

Charleston County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	160,634,696	179,556,980	189,588,861	236,077,061	244,852,468	215,907,951	249,408,553	7.6%	15.5%
Owner Occupied	33,734,546	34,311,976	42,813,242	59,113,594	59,917,018	14,935,179	23,929,482	-5.6%	60.2%
Agricultural (Private)	197,000	186,783	210,579	180,559	171,772	195,284	205,836	0.7%	5.4%
Agricultural (Corporate)	65,978	63,284	69,548	59,169	58,148	64,081	65,609	-0.1%	2.4%
Commercial/Rental	82,544,189	84,066,845	96,220,304	135,786,574	140,208,901	149,625,633	170,015,860	12.8%	13.6%
Personal Property (Vehicles)	19,162,022	19,370,309	20,644,049	16,748,315	17,164,646	19,378,902	19,719,314	0.5%	1.8%
Other Personal Property	1,881,688	19,815,477	4,075,385	3,685,546	4,201,405	5,088,686	5,734,152	20.4%	12.7%
Manufacturing	5,047,354	4,531,047	4,900,800	4,136,068	3,984,917	4,181,736	4,330,697	-2.5%	3.6%
Utility	8,428,118	7,545,388	9,392,959	6,832,207	8,177,455	8,604,226	9,632,411	2.3%	11.9%
Business Personal	7,057,003	7,044,989	8,104,262	7,032,409	7,515,951	8,780,970	9,910,912	5.8%	12.9%
Motor Carrier	214,952	165,032	183,343	204,403	99,470	299,569	312,961	6.5%	4.5%
Fee-in-Lieu and Joint Industrial Park	2,301,845	2,455,850	2,974,390	2,298,218	3,352,786	4,753,687	5,551,319	15.8%	16.8%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	72,531,336	76,154,394	73,116,469	140,772,748	144,171,745	101,682,883	111,735,305	7.5%	9.9%
Owner Occupied	20,702,896	19,867,743	21,158,137	42,320,573	42,332,072	31,651,527	34,636,623	9.0%	9.4%
Agricultural (Private)	80,459	72,384	74,544	100,452	94,591	68,049	70,382	-2.2%	3.4%
Agricultural (Corporate)	26,947	24,525	24,620	32,918	32,021	22,330	22,434	-3.0%	0.5%
Commercial/Rental	33,712,620	32,578,341	34,061,832	75,543,748	77,209,798	52,138,833	58,133,992	9.5%	11.5%
Personal Property (Vehicles)	7,826,135	7,506,556	7,307,960	9,317,788	9,452,174	6,752,809	6,742,679	-2.5%	-0.2%
Other Personal Property	768,517	7,679,072	1,442,680	2,050,423	2,313,616	1,773,213	1,960,695	16.9%	10.6%
Manufacturing	2,061,435	1,755,912	1,734,875	2,301,067	2,194,401	1,457,176	1,480,807	-5.4%	1.6%
Utility	3,442,204	2,924,057	3,325,092	3,801,042	4,503,135	2,998,245	3,293,637	-0.7%	9.9%
Business Personal	2,882,215	2,730,138	2,868,896	3,912,423	4,138,861	3,059,833	3,388,866	2.7%	10.8%
Motor Carrier	87,790	63,955	64,903	113,718	54,776	104,389	107,012	3.4%	2.5%
Fee-in-Lieu and Joint Industrial Park	940,117	951,713	1,052,929	1,278,595	1,846,302	1,656,479	1,898,178	12.4%	14.6%

Cherokee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	112,200,034	116,929,850	144,475,190	175,092,166	124,219,200	141,859,921	133,736,921	3.0%	-5.7%
Revenues from Local Sources	57,687,468	62,652,749	90,380,781	115,900,383	62,529,521	64,889,514	69,370,738	3.1%	6.9%
Current Property Taxes	47,480,860	45,409,330	44,257,329	46,067,061	46,020,419	49,719,358	49,614,429	0.7%	-0.2%
Current Real & Personal Property Taxes	44,247,254	42,259,113	41,542,418	43,095,874	43,019,331	45,830,906	46,385,980	0.8%	1.2%
Fee In Lieu of Property Tax (only Counties and Cities)	1,597,760	1,477,760	1,333,809	1,610,581	1,727,187	2,487,405	1,848,608	2.5%	-25.7%
All Other	1,635,846	1,672,456	1,381,103	1,360,606	1,273,901	1,401,047	1,379,841	-2.8%	-1.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	367,916	775,035	849,761	912,773	944,703	902,652	n/a	-4.5%
Local Accommodations Tax	133,828	127,704	140,641	154,681	165,739	171,188	161,104	3.1%	-5.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	922,347	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	10,072,780	16,747,799	45,207,776	68,828,880	15,430,590	14,054,265	17,770,207	9.9%	26.4%
Licenses & Permits	2,175,860	2,271,614	2,578,288	3,062,960	2,985,313	3,409,991	3,286,589	7.1%	-3.6%
Service Revenue & Charges	5,678,353	6,996,155	7,118,366	7,414,572	9,660,984	7,540,191	6,439,784	2.1%	-14.6%
Bonds & Leases	0	2,018,373	32,753,129	45,465,882	0	3,707	4,495,437	n/a	121168.9%
Miscellaneous	2,218,567	5,461,657	2,757,993	12,885,466	2,784,293	3,100,376	3,548,397	8.1%	14.5%
Revenues from State Sources	46,034,690	44,573,087	42,469,307	47,059,472	49,736,472	57,821,625	52,510,504	2.2%	-9.2%
Reimbursements for Property Tax Relief (Tier 1)	2,992,368	2,992,368	2,863,965	2,992,368	2,842,750	2,992,368	2,992,368	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,112,152	1,574,159	2,136,900	2,349,440	2,371,805	2,106,853	2,688,768	4.1%	27.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	3,501,847	3,829,011	n/a	9.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,438,754	3,389,575	3,462,598	3,599,430	3,850,904	4,283,917	4,029,977	2.7%	-5.9%
Manufacturer's Depreciation Reimbursement	478,317	388,969	481,826	429,959	413,106	424,364	437,286	-1.5%	3.0%
State Grants	15,604,364	14,051,347	9,785,963	11,066,399	10,391,010	13,688,748	12,139,645	-4.1%	-11.3%
Education Finance Act (EFA)	14,334,937	14,386,912	15,049,345	19,467,291	19,984,607	21,658,192	19,858,372	5.6%	-8.3%
Education Improvement Act (EIA)	6,425,625	7,167,688	7,556,854	6,366,346	9,089,345	8,542,633	6,436,581	0.0%	-24.7%
Education Lottery	648,173	622,069	1,131,855	788,239	792,945	622,703	98,497	-26.9%	-84.2%
Revenues from Federal Sources	7,587,303	8,644,595	10,423,872	10,109,075	10,300,940	11,810,495	10,355,985	5.3%	-12.3%
Revenues from Other Local Sources	890,573	1,059,419	1,201,230	2,023,236	1,652,267	1,654,206	1,502,083	9.1%	-9.2%
Total Expenditures (School Dist., Counties, & Cities)	100,562,580	112,715,192	113,531,139	124,324,424	136,744,234	159,460,891	139,820,826	5.6%	-12.3%
Administration	32,606,996	36,139,544	38,504,447	43,388,804	44,057,684	46,771,437	48,238,752	6.7%	3.1%
Instruction	38,543,326	40,790,523	42,013,176	43,615,250	44,991,302	47,313,568	46,549,385	3.2%	-1.6%
Public Safety	10,520,013	10,858,757	10,927,459	12,057,576	12,511,236	14,130,430	14,688,675	5.7%	4.0%
Transportation	2,083,094	2,515,577	2,456,974	1,938,230	3,086,614	3,087,098	2,311,649	1.8%	-25.1%
Health & Human Services	1,823,387	1,841,622	1,902,361	1,401,407	1,234,967	1,880,529	2,633,792	6.3%	40.1%
Environment & Housing	2,862,112	2,947,357	3,620,337	4,655,538	4,212,637	6,237,118	5,807,975	12.5%	-6.9%
Recreation & Culture	254,901	225,231	235,726	731,990	1,483,353	2,094,391	546,741	13.6%	-73.9%
Debt Service/Interest on Debt /4	6,455,668	6,735,315	6,077,919	7,881,544	12,369,560	8,678,322	13,456,336	13.0%	55.1%
Land Purchase & Facility Construction	5,296,235	10,563,872	7,636,608	8,409,074	12,510,968	28,865,085	5,305,179	0.0%	-81.6%
All Other	116,848	97,394	156,132	245,011	285,913	402,913	282,343	15.8%	-29.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Cherokee County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	47,480,860	45,409,330	44,257,329	46,067,061	46,020,419	49,719,358	49,614,429	0.7%	-0.2%
School District Total	31,107,357	29,617,930	28,865,389	29,786,568	29,524,636	31,418,727	32,410,703	0.7%	3.2%
County Total	12,153,971	11,666,927	11,144,224	11,893,663	12,280,384	13,867,703	13,023,469	1.2%	-6.1%
Cities Total	4,219,532	4,124,473	4,247,716	4,386,830	4,215,399	4,432,928	4,180,257	-0.2%	-5.7%
Assessed Property Values for Tax Years	2002*	2003	2004	2005	2006	2007	2008		
Total Assessed Value	181,686,504	173,971,367	172,845,916	173,875,611	170,862,762	172,008,865	172,973,032	-0.8%	0.6%
Owner Occupied (4% assessment ratio)	42,101,070	42,454,790	42,986,090	43,602,420	44,078,390	44,790,830	45,327,690	1.2%	1.2%
Agricultural (Private) (4%)	766,540	794,260	798,910	817,520	817,500	839,070	834,140	1.4%	-0.6%
Agricultural (Corporate) (6%)	152,760	151,050	153,740	140,290	140,340	139,200	151,350	-0.2%	8.7%
Commercial/Rental (6%)	34,808,640	34,887,710	36,011,120	36,354,460	37,177,620	37,426,860	37,973,110	1.5%	1.5%
Personal Property (Vehicles) /6	22,423,425	21,552,625	21,265,144	20,786,189	19,260,390	18,468,845	17,506,589	-4.0%	-5.2%
Other Personal Property County (10.5%)	1,085,470	1,199,330	1,092,300	1,139,429	1,080,490	1,194,120	1,537,688	6.0%	28.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	36,292,713	29,392,920	27,434,300	26,150,030	25,538,140	24,888,230	24,871,590	-6.1%	-0.1%
Utility (10.5%)	16,289,260	15,474,240	12,702,960	12,704,357	13,906,353	14,853,740	16,300,172	0.0%	9.7%
Business Personal (10.5%)	6,154,580	5,919,500	5,956,950	5,638,800	5,619,500	5,847,980	6,374,380	0.6%	9.0%
Motor Carrier (9.5%)	481,516	798,226	720,822	762,320	790,099	744,614	749,422	7.7%	0.6%
Fee-in-Lieu and Joint Industrial Park /7	21,130,530	21,346,716	23,723,580	25,779,796	22,453,940	22,815,376	21,346,901	0.2%	-6.4%
Total Average Millage Rates /2	245.1	255.4	261.9	258.4	290.3	301.8	311.8	4.1%	3.3%
School Districts /3	161.4	187.4	183.6	188.5	189.4	220.4	226.8	5.8%	2.9%
Counties /4	53.6	62.6	60.3	64.3	66.5	71.9	70.3	4.6%	-2.1%
Cities & Special Purpose Districts /5	30.1	5.4	18.0	5.5	34.3	9.5	14.7	-11.3%	54.3%
Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	47,480,860	45,409,330	44,257,329	46,067,061	46,020,419	49,719,358	49,614,429	0.7%	-0.2%
Owner Occupied	6,710,520	7,268,619	6,917,738	7,146,004	7,557,236	5,937,761	5,499,056	-3.3%	-7.4%
Agricultural (Private)	215,118	221,416	221,511	234,139	236,872	272,357	276,206	4.3%	1.4%
Agricultural (Corporate)	42,870	42,108	42,627	40,179	40,664	45,183	50,116	2.6%	10.9%
Commercial/Rental	9,768,528	9,725,667	9,984,678	10,411,983	10,772,281	12,148,529	12,573,906	4.3%	3.5%
Personal Property (Vehicles)	6,292,801	6,008,238	5,896,113	5,953,202	5,580,732	5,994,874	5,796,897	-1.4%	-3.3%
Other Personal Property County	304,621	334,338	302,858	326,335	313,074	387,604	509,169	8.9%	31.4%
Manufacturing	11,782,771	9,671,641	8,940,421	9,099,997	9,126,908	10,565,972	10,084,253	-2.6%	-4.6%
Utility	4,571,339	4,313,763	3,522,106	3,638,551	4,029,390	4,821,433	5,397,420	2.8%	11.9%
Business Personal	1,727,191	1,650,182	1,651,663	1,614,962	1,628,260	1,898,218	2,110,727	3.4%	11.2%
Motor Carrier	135,130	222,522	199,860	218,330	228,933	241,697	248,154	10.7%	2.7%
Fee-in-Lieu and Joint Industrial Park	5,929,969	5,950,836	6,577,755	7,383,380	6,506,069	7,405,731	7,068,526	3.0%	-4.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Cherokee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	80,351,976	84,872,761	110,516,655	138,887,824	89,341,518	96,087,113	96,541,001	3.1%	0.5%
Revenues from Local Sources	34,603,817	39,045,033	66,242,175	90,201,505	36,980,491	37,363,948	41,999,539	3.3%	12.4%
Current Property Taxes	31,107,357	29,617,930	28,865,389	29,786,568	29,524,636	31,418,727	32,410,703	0.7%	3.2%
Current Real & Personal Property Taxes	31,107,357	29,617,930	28,865,389	29,786,568	29,396,395	31,278,909	32,222,982	0.6%	3.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	128,241	139,818	187,721	n/a	34.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,496,460	9,427,103	37,376,786	60,414,937	7,455,855	5,945,221	9,588,836	18.3%	61.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	2,886,605	3,547,245	3,813,807	3,978,129	6,266,473	4,651,784	2,486,616	-2.5%	-46.5%
Bonds & Leases	0	2,018,373	32,753,129	45,465,882	0	3,707	4,495,437	n/a	121168.9%
Miscellaneous	609,855	3,861,485	809,850	10,970,926	1,189,382	1,289,730	2,606,783	27.4%	102.1%
Revenues from State Sources	39,289,632	38,109,803	36,350,382	39,879,936	42,672,215	48,406,648	44,653,952	2.2%	-7.8%
Reimbursements for Property Tax Relief (Tier 1)	2,992,368	2,992,368	2,863,965	2,992,368	2,842,750	2,992,368	2,992,368	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,245,843	685,378	1,333,829	1,367,886	1,367,886	1,309,985	1,574,689	4.0%	20.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	3,501,847	3,829,011	n/a	9.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	203,448	203,448	203,448	152,586	158,686	203,448	203,448	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	13,439,238	12,051,940	8,211,086	8,745,220	8,435,996	9,575,472	9,660,986	-5.4%	0.9%
Education Finance Act (EFA)	14,334,937	14,386,912	15,049,345	19,467,291	19,984,607	21,658,192	19,858,372	5.6%	-8.3%
Education Improvement Act (EIA)	6,425,625	7,167,688	7,556,854	6,366,346	9,089,345	8,542,633	6,436,581	0.0%	-24.7%
Education Lottery	648,173	622,069	1,131,855	788,239	792,945	622,703	98,497	-26.9%	-84.2%
Revenues from Federal Sources	6,458,527	7,717,925	7,924,098	8,806,383	9,688,812	10,290,577	9,889,899	7.4%	-3.9%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	76,890,689	87,277,505	86,268,292	87,703,969	101,959,141	118,517,159	99,623,542	4.4%	-15.9%
Administration	26,516,212	29,189,759	31,735,254	33,384,196	33,957,550	36,145,630	35,977,746	5.2%	-0.5%
Instruction	38,543,326	40,790,523	42,013,176	43,615,250	44,991,302	47,313,568	46,549,385	3.2%	-1.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	46,342	4,385	6,691	0	n/a	n/a
Environment & Housing	0	0	22	0	0	0	0	n/a	n/a
Recreation & Culture	33,832	124,424	142,141	154,551	94,866	149,163	0	-100.0%	n/a
Debt Service/Interest on Debt	6,455,668	6,682,748	6,030,596	6,016,506	10,433,966	7,177,010	11,877,284	10.7%	65.5%
Purchase of Land & Facility Construction	5,296,235	10,448,685	6,266,506	4,244,609	12,191,326	27,322,184	4,936,784	-1.2%	-81.9%
All Other	45,416	41,366	80,597	242,515	285,746	402,913	282,343	35.6%	-29.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Cherokee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	21,991,282	21,951,662	22,400,563	23,937,124	23,389,906	26,495,935	25,664,004	2.6%	-3.1%
Revenues from Local Sources	16,003,273	16,175,982	15,775,711	16,961,414	17,069,256	18,164,466	18,583,026	2.5%	2.3%
Current Property Taxes	12,153,971	11,666,927	11,144,224	11,893,663	12,280,384	13,867,703	13,023,469	1.2%	-6.1%
Current Real & Personal Property Taxes	9,565,931	9,205,969	9,079,214	9,599,637	9,915,286	10,734,555	10,489,949	1.5%	-2.3%
Fee In Lieu of Property Tax	1,417,908	1,376,188	1,231,129	1,379,273	1,610,501	2,252,223	1,643,785	2.5%	-27.0%
All Other	1,170,132	1,084,769	833,882	914,753	754,596	880,924	889,734	-4.5%	1.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	49,636	51,167	55,151	57,620	64,552	65,974	64,716	4.5%	-1.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	922,347	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,799,666	4,457,888	4,576,336	5,010,131	4,724,320	4,230,789	4,572,494	3.1%	8.1%
Licenses & Permits	378,898	426,004	431,896	607,130	441,102	517,382	398,335	0.8%	-23.0%
Service Revenue & Charges	2,440,737	2,975,429	2,818,713	2,947,035	3,036,270	2,507,764	3,370,306	5.5%	34.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	980,031	1,056,455	1,325,727	1,455,966	1,246,948	1,205,643	803,853	-3.2%	-33.3%
Revenues from State Sources	4,994,965	4,932,982	4,955,397	5,952,320	6,084,711	7,543,776	6,652,633	4.9%	-11.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	580,066	602,841	517,020	673,666	695,926	748,528	787,964	5.2%	5.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,626,333	2,563,039	2,631,772	2,814,486	3,076,354	3,421,337	3,190,145	3.3%	-6.8%
Manufacturer's Depreciation Reimbursement	463,397	375,602	465,171	406,248	394,249	417,837	410,788	-2.0%	-1.7%
State Grants	1,325,169	1,391,500	1,341,433	2,057,920	1,918,182	2,956,074	2,263,736	9.3%	-23.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	893,252	728,891	1,571,945	866,427	144,168	708,006	319,357	-15.8%	-54.9%
Revenues from Other Local Sources	99,792	113,807	97,510	156,963	91,771	79,687	108,988	1.5%	36.8%
Total Expenditures (County only)	14,963,094	15,611,696	15,930,800	22,201,940	23,076,646	27,750,727	28,406,023	11.3%	2.4%
Administration	4,110,808	4,282,204	4,412,550	7,679,694	7,839,470	8,021,552	9,648,192	15.3%	20.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,823,897	6,152,938	6,232,142	7,168,352	7,251,203	8,965,905	9,407,001	8.3%	4.9%
Transportation	1,010,509	1,291,359	1,156,025	1,624,570	2,770,579	2,797,749	1,842,205	10.5%	-34.2%
Health & Human Services	1,820,387	1,838,622	1,888,451	1,355,065	1,230,582	1,873,838	2,633,792	6.3%	40.6%
Environment & Housing	2,060,063	2,046,573	2,241,632	2,843,306	2,534,056	4,166,742	3,858,059	11.0%	-7.4%
Recreation & Culture	137,430	0	0	292,632	163,129	902,654	0	-100.0%	n/a
Debt Service/Interest on Debt	0	0	0	1,238,321	1,287,627	1,022,287	1,016,775	n/a	-0.5%
Land Purchase & Facility Construction	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a

Cherokee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	9,856,776	10,105,427	11,557,972	12,267,218	11,487,776	19,276,873	11,531,916	2.7%	-40.2%
Revenues from Local Sources	7,080,378	7,431,734	8,362,895	8,737,464	8,479,774	9,361,100	8,788,173	3.7%	-6.1%
Current Property Taxes	4,219,532	4,124,473	4,247,716	4,386,830	4,215,399	4,432,928	4,180,257	-0.2%	-5.7%
Current Real & Personal Property Taxes	3,573,966	3,435,214	3,597,815	3,709,669	3,707,650	3,817,442	3,673,049	0.5%	-3.8%
Fee In Lieu of Property Tax	179,852	101,572	102,680	231,308	116,685	235,182	204,823	2.2%	-12.9%
All Other	465,714	587,687	547,221	445,853	391,064	380,304	302,386	-6.9%	-20.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	367,916	775,035	849,761	912,773	944,703	902,652	n/a	-4.5%
Local Accommodations Tax	84,192	76,537	85,490	97,061	101,187	105,214	96,388	2.3%	-8.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,776,654	2,862,808	3,254,654	3,403,812	3,250,415	3,878,255	3,608,877	4.5%	-6.9%
Licenses & Permits	1,796,962	1,845,610	2,146,392	2,455,830	2,544,211	2,892,609	2,888,254	8.2%	-0.2%
Service Revenue & Charges	351,011	473,481	485,846	489,408	358,241	380,643	582,862	8.8%	53.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	628,681	543,717	622,416	458,574	347,963	605,003	137,760	-22.4%	-77.2%
Revenues from State Sources	1,750,093	1,530,302	1,163,528	1,227,216	979,546	1,871,201	1,203,919	-6.0%	-35.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	286,243	285,940	286,051	307,888	307,993	48,340	326,115	2.2%	574.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	608,973	623,088	627,378	632,358	615,864	659,132	636,384	0.7%	-3.5%
Manufacturer's Depreciation Reimbursement	14,920	13,367	16,655	23,711	18,857	6,527	26,498	10.0%	306.0%
State Grants	839,957	607,907	233,444	263,259	36,832	1,157,202	214,923	-20.3%	-81.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	235,524	197,779	927,829	436,265	467,960	811,912	146,729	-7.6%	-81.9%
Revenues from Other Local Sources	790,781	945,612	1,103,720	1,866,273	1,560,496	1,574,519	1,393,095	9.9%	-11.5%
Total Expenditures (Cities only)	8,708,797	9,825,991	11,332,047	14,418,515	11,708,447	13,193,005	11,791,261	5.2%	-10.6%
Administration	1,979,976	2,667,581	2,356,643	2,324,914	2,260,664	2,604,255	2,612,814	4.7%	0.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,696,116	4,705,819	4,695,317	4,889,224	5,260,033	5,164,525	5,281,674	2.0%	2.3%
Transportation	1,072,585	1,224,218	1,300,949	313,660	316,035	289,349	469,444	-12.9%	62.2%
Health & Human Services	3,000	3,000	13,910	0	0	0	0	-100.0%	n/a
Environment & Housing	802,049	900,784	1,378,683	1,812,232	1,678,581	2,070,376	1,949,916	16.0%	-5.8%
Recreation & Culture	83,639	100,807	93,585	284,807	1,225,358	1,042,574	546,741	36.7%	-47.6%
Debt Service/Interest on Debt	0	52,567	47,323	626,717	647,967	479,025	562,277	n/a	17.4%
Purchase of Land & Facility Construction	0	115,187	1,370,102	4,164,465	319,642	1,542,901	368,395	n/a	-76.1%
All Other	71,432	56,028	75,535	2,496	167	0	0	-100.0%	n/a

* Cities Included: Blacksburg & Gaffney.

Cherokee County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	26,331,834	29,617,930	28,865,389	29,786,568	29,524,636	31,418,727	32,410,703	3.5%	3.2%
Owner Occupied	3,802,745	4,965,627	5,026,999	5,227,537	5,507,239	3,378,254	3,459,412	-1.6%	2.4%
Agricultural (Private)	123,720	148,881	146,656	154,118	154,863	184,942	189,192	7.3%	2.3%
Agricultural (Corporate)	24,655	28,314	28,222	26,447	26,585	30,681	34,328	5.7%	11.9%
Commercial/Rental	5,618,114	6,539,574	6,610,567	6,853,523	7,042,742	8,249,356	8,612,696	7.4%	4.4%
Personal Property (Vehicles)	3,619,141	4,039,961	3,903,646	3,918,601	3,648,592	4,070,768	3,970,676	1.6%	-2.5%
Other Personal Property	175,195	224,810	200,514	214,805	204,683	263,199	348,764	12.2%	32.5%
Manufacturing	5,857,644	5,509,596	5,036,119	4,929,789	4,837,817	5,485,682	5,641,135	-0.6%	2.8%
Utility	2,629,087	2,900,590	2,331,885	2,395,018	2,634,350	3,273,953	3,697,048	5.8%	12.9%
Business Personal	993,349	1,109,589	1,093,518	1,063,024	1,064,530	1,288,969	1,445,776	6.5%	12.2%
Motor Carrier	77,717	149,625	132,321	143,712	149,672	164,122	169,977	13.9%	3.6%
Fee-in-Lieu and Joint Industrial Park	3,410,468	4,001,364	4,354,942	4,859,993	4,253,562	5,028,799	4,841,699	6.0%	-3.7%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	9,738,397	10,893,580	10,430,116	11,188,056	11,365,808	12,364,008	12,167,648	3.8%	-1.6%
Owner Occupied	2,256,617	2,658,395	2,593,928	2,805,605	2,932,099	3,219,568	3,188,540	5.9%	-1.0%
Agricultural (Private)	41,087	49,734	48,209	52,603	54,380	60,312	58,677	6.1%	-2.7%
Agricultural (Corporate)	8,188	9,458	9,277	9,027	9,335	10,006	10,647	4.5%	6.4%
Commercial/Rental	1,865,743	2,184,567	2,173,035	2,339,234	2,473,059	2,690,245	2,671,188	6.2%	-0.7%
Personal Property (Vehicles)	1,201,896	1,349,563	1,283,212	1,337,491	1,281,203	1,327,542	1,231,487	0.4%	-7.2%
Other Personal Property	58,181	75,099	65,913	73,317	71,874	85,833	108,167	10.9%	26.0%
Manufacturing	1,945,289	1,840,499	1,655,480	1,682,628	1,698,800	1,788,967	1,749,572	-1.8%	-2.2%
Utility	873,104	968,952	766,540	817,464	925,052	1,067,688	1,146,622	4.6%	7.4%
Business Personal	329,885	370,662	359,463	362,830	373,810	420,353	448,401	5.2%	6.7%
Motor Carrier	25,809	49,983	43,497	49,052	52,557	53,523	52,717	12.6%	-1.5%
Fee-in-Lieu and Joint Industrial Park	1,132,596	1,336,669	1,431,562	1,658,805	1,493,638	1,639,971	1,501,630	4.8%	-8.4%

Chester County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	116,094,558	81,550,253	79,115,903	79,969,727	90,666,743	98,431,326	85,654,026	-4.9%	-13.0%
Revenues from Local Sources	73,673,303	37,211,000	39,294,383	37,571,384	48,210,445	49,091,981	42,550,970	-8.7%	-13.3%
Current Property Taxes	24,705,574	26,125,273	27,242,461	27,759,109	28,658,114	30,219,070	28,440,163	2.4%	-5.9%
Current Real & Personal Property Taxes	22,621,978	24,243,626	25,884,037	25,392,207	26,202,560	27,120,920	25,712,815	2.2%	-5.2%
Fee In Lieu of Property Tax (only Counties and Cities)	1,199,153	1,000,179	667,249	1,315,895	1,243,775	1,727,741	1,482,010	3.6%	-14.2%
All Other	884,443	881,469	979,790	1,051,007	1,211,779	1,370,409	1,245,337	5.9%	-9.1%
Local Options Sales Tax	2,313,964	1,956,204	2,444,190	1,975,154	3,222,107	3,016,507	2,649,712	2.3%	-12.2%
Local Hospitality Tax	0	17,151	1,751	18,222	17,826	18,066	28,317	n/a	56.7%
Local Accommodations Tax	121,412	115,014	124,401	954	18,854	26,254	113,226	-1.2%	331.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	2,004,751	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	46,532,353	8,997,358	9,868,193	7,817,946	13,791,680	13,478,215	9,314,802	-23.5%	-30.9%
Licenses & Permits	1,406,410	817,951	789,005	1,232,224	1,220,910	1,394,891	1,111,486	-3.8%	-20.3%
Service Revenue & Charges	7,484,365	7,215,937	7,208,212	5,259,412	7,311,095	6,589,573	6,327,581	-2.8%	-4.0%
Bonds & Leases	33,060,420	0	0	0	0	3,162,262	0	-100.0%	n/a
Miscellaneous	4,581,158	963,470	2,205,136	1,326,310	5,259,675	2,331,489	1,875,735	-13.8%	-19.5%
Revenues from State Sources	35,367,572	35,631,849	31,645,189	33,382,867	34,293,862	39,270,539	36,150,505	0.4%	-7.9%
Reimbursements for Property Tax Relief (Tier 1)	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,712,837	1,807,132	1,837,306	1,932,891	2,042,576	2,202,755	2,083,074	3.3%	-5.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,681,461	1,889,306	n/a	12.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	818,539	610,694	n/a	-25.4%
State-Shared Taxes (Aid to Subdivisions)	2,333,447	2,318,790	2,175,014	2,330,924	2,485,750	2,791,106	2,522,115	1.3%	-9.6%
Manufacturer's Depreciation Reimbursement	721,204	789,737	843,168	728,937	844,107	910,412	822,751	2.2%	-9.6%
State Grants	12,808,310	13,151,330	8,137,975	6,866,561	7,658,060	7,955,852	7,461,551	-8.6%	-6.2%
Education Finance Act (EFA)	10,884,766	10,403,814	10,535,668	13,227,645	13,432,288	14,391,698	12,470,136	2.3%	-13.4%
Education Improvement Act (EIA)	4,633,537	4,769,364	5,351,248	5,518,089	5,297,686	6,071,063	5,868,100	4.0%	-3.3%
Education Lottery	246,249	364,461	739,398	750,598	506,175	420,432	395,558	8.2%	-5.9%
Revenues from Federal Sources	5,455,974	7,093,989	6,425,292	7,433,427	8,088,045	7,336,736	6,855,167	3.9%	-6.6%
Revenues from Other Local Sources	1,597,709	1,613,415	1,801,171	1,582,049	74,391	88,281	97,383	-37.3%	10.3%
Total Expenditures (School Dist., Counties, & Cities)	114,774,990	81,389,471	74,237,675	75,529,947	80,544,785	90,909,424	86,292,103	-4.6%	-5.1%
Administration	23,995,963	25,583,543	26,675,940	30,421,198	31,420,390	33,672,843	35,061,682	6.5%	4.1%
Instruction	28,410,582	27,940,527	28,253,852	28,520,430	29,746,568	31,242,499	30,050,980	0.9%	-3.8%
Public Safety	9,358,733	10,082,712	9,697,736	8,827,616	8,295,441	9,144,722	8,894,158	-0.8%	-2.7%
Transportation	496,547	320,644	347,754	414,870	419,000	554,283	534,109	1.2%	-3.6%
Health & Human Services	1,684,318	1,606,323	1,440,614	1,596,471	1,614,687	1,831,867	1,756,102	0.7%	-4.1%
Environment & Housing	2,101,890	3,186,336	1,176,811	1,128,451	899,128	964,443	883,331	-13.5%	-8.4%
Recreation & Culture	792,245	1,047,412	1,320,606	540,340	1,186,075	1,238,541	1,227,611	7.6%	-0.9%
Debt Service/Interest on Debt /4	34,142,553	3,693,502	3,719,838	3,765,546	3,743,989	7,484,383	3,979,851	-30.1%	-46.8%
Land Purchase & Facility Construction	12,592,279	7,020,136	1,602,239	243,912	1,273,097	2,424,643	1,580,804	-29.2%	-34.8%
All Other	1,199,880	908,336	2,285	71,113	1,946,410	2,351,200	2,323,475	11.6%	-1.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Chester County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	24,705,574	26,125,273	27,242,461	27,759,109	28,658,114	30,219,070	28,440,163	2.4%	-5.9%
School District Total	15,562,200	15,998,510	17,170,740	16,488,205	17,722,243	17,908,857	17,297,795	1.8%	-3.4%
County Total	7,515,169	8,404,733	8,490,241	9,429,860	9,679,780	11,106,436	9,906,780	4.7%	-10.8%
Cities Total	1,628,205	1,722,030	1,581,480	1,841,044	1,256,091	1,203,777	1,235,588	-4.5%	2.6%

Assessed Property Values for Tax Years	2002	2003	2004	2005	2006	2007*	2008		
Total Assessed Value	104,177,460	98,901,840	100,421,780	100,895,260	103,182,320	106,354,460	106,868,257	0.4%	0.5%
Owner Occupied (4% assessment ratio)	23,433,700	23,957,770	24,197,170	24,625,330	24,851,030	25,221,640	28,420,330	3.3%	12.7%
Agricultural (Private) (4%)	1,197,310	1,197,690	1,173,340	1,203,500	1,223,020	1,238,490	1,288,950	1.2%	4.1%
Agricultural (Corporate) (6%)	526,740	496,940	527,670	515,280	475,300	484,850	449,690	-2.6%	-7.3%
Commercial/Rental (6%)	13,872,950	14,291,500	15,441,750	16,278,280	17,110,990	17,236,670	18,434,840	4.9%	7.0%
Personal Property (Vehicles) /6	14,039,270	12,902,820	12,072,870	11,490,950	11,073,480	10,468,340	10,107,276	-5.3%	-3.4%
Other Personal Property County (10.5%)	400,640	398,480	375,630	574,510	870,890	936,980	906,410	14.6%	-3.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	23,748,880	21,384,300	21,667,320	20,229,900	21,073,390	19,820,540	16,697,420	-5.7%	-15.8%
Utility (10.5%)	12,143,320	12,129,590	12,872,520	12,629,010	12,934,200	13,264,900	13,344,020	1.6%	0.6%
Business Personal (10.5%)	3,666,510	3,876,340	4,199,600	3,876,630	4,123,200	4,539,210	4,849,540	4.8%	6.8%
Motor Carrier (9.5%)	689,360	583,160	557,800	641,650	658,800	704,800	715,390	0.6%	1.5%
Fee-in-Lieu and Joint Industrial Park /7	10,458,780	7,683,250	7,336,110	8,830,220	8,788,020	12,438,040	11,654,391	1.8%	-6.3%

Total Average Millage Rates /2	393.1	416.6	419.4	426.5	431.7	429.1	431.1	1.6%	0.5%
School Districts /3	168.8	182.3	191.2	183.5	191.4	203.3	198.5	2.7%	-2.3%
Counties /4	66.6	82.1	84.1	87.5	89.6	96.1	85.5	4.3%	-11.0%
Cities & Special Purpose Districts /5	157.7	152.3	144.1	155.6	150.7	129.8	147.1	-1.1%	13.4%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	24,705,574	26,125,273	27,531,076	27,759,109	28,658,114	30,219,070	28,440,163	2.4%	-5.9%
Owner Occupied	2,388,771	3,180,722	3,539,636	3,460,375	3,513,025	2,247,075	2,765,118	2.5%	23.1%
Agricultural (Private)	313,143	350,696	359,034	362,657	373,181	400,618	397,507	4.1%	-0.8%
Agricultural (Corporate)	137,763	145,509	161,463	155,272	145,029	156,836	138,683	0.1%	-11.6%
Commercial/Rental	3,628,319	4,184,694	4,725,066	4,905,224	5,221,095	5,575,592	5,685,233	7.8%	2.0%
Personal Property (Vehicles)	3,671,818	3,778,075	3,694,213	3,462,632	3,378,863	3,386,222	3,117,044	-2.7%	-7.9%
Other Personal Property County	104,783	116,679	114,940	173,120	265,736	303,087	279,533	17.8%	-7.8%
Manufacturing	7,410,414	7,261,716	7,297,296	7,411,882	7,673,922	8,139,145	6,631,429	-1.8%	-18.5%
Utility	3,175,953	3,551,665	3,938,900	3,805,569	3,946,627	4,290,833	4,115,244	4.4%	-4.1%
Business Personal	958,936	1,135,031	1,285,048	1,168,166	1,258,117	1,468,311	1,495,579	7.7%	1.9%
Motor Carrier	180,295	170,755	170,683	193,352	201,020	227,984	220,623	3.4%	-3.2%
Fee-in-Lieu and Joint Industrial Park	2,735,380	2,249,732	2,244,798	2,660,859	2,681,498	4,023,367	3,594,169	4.7%	-10.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Chester County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	89,942,493	55,674,674	53,830,500	55,128,847	61,058,180	65,765,951	58,539,011	-6.9%	-11.0%
Revenues from Local Sources	55,118,624	18,700,437	20,433,085	19,622,140	24,622,625	25,108,347	20,460,965	-15.2%	-18.5%
Current Property Taxes	15,562,200	15,998,510	17,170,740	16,488,205	17,722,243	17,908,857	17,297,795	1.8%	-3.4%
Current Real & Personal Property Taxes	15,443,304	15,875,159	17,091,659	16,359,383	17,582,936	17,749,989	17,137,257	1.7%	-3.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	118,896	123,351	79,081	128,822	139,307	158,868	160,538	5.1%	1.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	39,556,424	2,701,927	3,262,345	3,133,935	6,900,382	7,199,490	3,163,170	-34.4%	-56.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	2,258,676	2,049,677	2,125,579	2,274,960	2,619,322	2,582,081	2,052,696	-1.6%	-20.5%
Bonds & Leases	33,060,420	0	0	0	0	3,162,262	0	-100.0%	n/a
Miscellaneous	4,237,328	652,250	1,136,766	858,975	4,281,060	1,455,147	1,110,474	-20.0%	-23.7%
Revenues from State Sources	29,923,154	30,840,569	27,224,750	28,511,662	28,787,212	33,684,045	31,544,380	0.9%	-6.4%
Reimbursements for Property Tax Relief (Tier 1)	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	2,027,221	0.0%	0.0%
Homestead Exemption (Tier 2) /1	924,816	1,010,942	1,085,014	1,040,830	1,094,721	1,146,226	1,153,178	3.7%	0.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,681,461	1,889,306	n/a	12.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	818,539	610,694	n/a	-25.4%
State-Shared Taxes (Aid to Subdivisions)	129,377	129,377	129,377	129,377	129,377	129,377	129,377	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	452,441	467,328	528,742	464,691	535,615	581,911	550,687	3.3%	-5.4%
State Grants 4/	10,624,747	11,668,062	6,828,082	5,353,211	5,764,129	6,416,117	6,450,123	-8.0%	0.5%
Education Finance Act (EFA)	10,884,766	10,403,814	10,535,668	13,227,645	13,432,288	14,391,698	12,470,136	2.3%	-13.4%
Education Improvement Act (EIA)	4,633,537	4,769,364	5,351,248	5,518,089	5,297,686	6,071,063	5,868,100	4.0%	-3.3%
Education Lottery	246,249	364,461	739,398	750,598	506,175	420,432	395,558	8.2%	-5.9%
Revenues from Federal Sources	4,900,715	6,133,668	6,172,665	6,995,045	7,648,343	6,973,559	6,533,666	4.9%	-6.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	86,213,594	55,719,809	53,230,694	55,157,935	60,515,746	68,284,009	62,655,062	-5.2%	-8.2%
Administration	17,209,594	18,515,322	20,476,219	22,478,533	23,698,935	24,868,239	24,731,485	6.2%	-0.5%
Instruction	28,410,582	27,940,527	28,253,852	28,520,430	29,746,568	31,242,499	30,050,980	0.9%	-3.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	10,000	3,903	2,200	379	0	n/a	n/a
Environment & Housing	0	0	23	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	120,772	148,790	155,303	211,470	184,539	n/a	-12.7%
Debt Service/Interest on Debt	34,000,151	3,693,502	3,719,838	3,721,254	3,743,989	7,465,848	3,961,316	-30.1%	-46.9%
Purchase of Land & Facility Construction	6,591,688	5,569,864	647,705	243,912	1,273,097	2,424,643	1,580,804	-21.2%	-34.8%
All Other	1,579	594	2,285	41,113	1,895,654	2,070,931	2,145,938	232.8%	3.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Chester County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	17,431,435	18,973,540	18,654,379	18,519,077	23,447,102	23,732,256	20,890,935	3.1%	-12.0%
Revenues from Local Sources	12,242,135	13,718,409	14,213,166	13,878,453	18,065,437	18,397,941	16,583,239	5.2%	-9.9%
Current Property Taxes	7,515,169	8,404,733	8,490,241	9,429,860	9,679,780	11,106,436	9,906,780	4.7%	-10.8%
Current Real & Personal Property Taxes	5,666,609	6,764,409	7,062,818	7,388,817	7,577,693	8,348,025	7,559,887	4.9%	-9.4%
Fee In Lieu of Property Tax	1,123,273	919,784	562,144	1,280,779	1,217,329	1,725,446	1,477,777	4.7%	-14.4%
All Other	725,287	720,541	865,279	760,264	884,758	1,032,965	869,115	3.1%	-15.9%
Local Options Sales Tax (1%)	1,612,973	1,295,734	1,859,086	1,729,722	2,381,336	2,120,955	1,775,187	1.6%	-16.3%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	93,131	89,174	93,186	0	0	0	86,913	-1.1%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	2,004,751	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,020,862	3,928,768	3,770,653	2,718,872	3,502,457	2,836,681	2,809,609	-1.2%	-1.0%
Licenses & Permits	509,666	538,082	516,324	264,731	257,798	305,191	158,070	-17.7%	-48.2%
Service Revenue & Charges	2,295,392	3,177,121	2,265,181	2,081,450	2,405,839	1,742,331	1,931,647	-2.8%	10.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	215,804	213,565	989,148	372,691	838,820	789,159	719,892	22.2%	-8.8%
Revenues from State Sources	4,606,018	4,209,616	3,806,520	4,127,810	4,941,963	4,971,138	3,986,194	-2.4%	-19.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	543,524	631,185	519,798	674,558	780,775	838,549	707,123	4.5%	-15.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,889,745	1,879,335	1,741,730	1,843,881	2,001,521	2,271,061	2,017,821	1.1%	-11.2%
Manufacturer's Depreciation Reimbursement	230,605	280,828	271,571	256,038	306,068	321,793	268,348	2.6%	-16.6%
State Grants	1,942,144	1,418,268	1,273,421	1,353,332	1,853,600	1,539,735	992,903	-10.6%	-35.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	418,459	774,809	252,627	438,382	439,702	363,177	321,501	-4.3%	-11.5%
Revenues from Other Local Sources	164,823	270,706	382,066	74,432	0	0	0	-100.0%	n/a
Total Expenditures (County only)	24,687,740	20,225,733	14,586,917	13,583,424	14,135,445	15,530,674	17,493,503	-5.6%	12.6%
Administration	6,193,355	5,906,686	4,837,094	6,664,230	6,686,595	7,421,425	9,200,859	6.8%	24.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,791,114	7,054,793	6,348,218	4,858,499	4,695,322	5,086,186	5,293,010	-4.1%	4.1%
Transportation	484,333	305,394	336,030	393,070	393,619	521,596	503,921	0.7%	-3.4%
Health & Human Services	1,684,318	1,606,323	1,430,614	1,592,568	1,612,487	1,831,488	1,756,102	0.7%	-4.1%
Environment & Housing	1,564,907	2,327,234	3,000	0	0	0	0	-100.0%	n/a
Recreation & Culture	637,419	667,289	677,427	49,300	747,422	669,979	739,611	2.5%	10.4%
Debt Service/Interest on Debt	142,402	0	0	25,757	0	0	0	-100.0%	n/a
Land Purchase & Facility Construction	6,000,591	1,450,272	954,534	0	0	0	0	-100.0%	n/a
All Other	1,189,301	907,742	0	0	0	0	0	-100.0%	n/a

Chester County

	FY 03 /2	FY 04	FY 05 /2	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	8,720,630	6,902,039	6,631,024	6,321,803	6,161,461	8,933,119	6,224,080	-5.5%	-30.3%
Revenues from Local Sources	6,312,545	4,792,154	4,648,132	4,070,791	5,522,383	5,585,693	5,506,766	-2.3%	-1.4%
Current Property Taxes	1,628,205	1,722,030	1,581,480	1,841,044	1,256,091	1,203,777	1,235,588	-4.5%	2.6%
Current Real & Personal Property Taxes	1,512,065	1,604,058	1,729,560	1,644,007	1,041,931	1,022,906	1,015,671	-6.4%	-0.7%
Fee In Lieu of Property Tax	75,880	80,395	105,105	35,116	26,446	2,295	4,233	-38.2%	84.4%
All Other	40,261	37,577	35,430	161,921	187,714	178,576	215,684	32.3%	20.8%
Local Options Sales Tax	700,991	660,470	585,104	245,432	840,771	895,552	874,525	3.8%	-2.3%
Local Hospitality Tax	0	17,151	1,751	18,222	17,826	18,066	28,317	n/a	56.7%
Local Accommodations Tax	28,281	25,840	31,215	954	18,854	26,254	26,313	-1.2%	0.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,955,067	2,366,663	2,835,195	1,965,139	3,388,841	3,442,044	3,342,023	-2.8%	-2.9%
Licenses & Permits	896,744	279,869	272,681	967,493	963,112	1,089,700	953,416	1.0%	-12.5%
Service Revenue & Charges	2,930,297	1,989,139	2,817,452	903,002	2,285,934	2,265,161	2,343,238	-3.7%	3.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	128,026	97,655	79,222	94,644	139,795	87,183	45,369	-15.9%	-48.0%
Revenues from State Sources	838,400	581,664	613,919	743,395	564,687	615,356	619,931	-4.9%	0.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	244,497	165,005	232,494	217,503	167,080	217,980	222,773	-1.5%	2.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	314,326	310,078	303,907	357,666	354,852	390,668	374,917	3.0%	-4.0%
Manufacturer's Depreciation Reimbursement	38,158	41,581	42,855	8,208	2,424	6,708	3,716	-32.2%	-44.6%
State Grants	241,419	65,000	36,472	160,018	40,331	0	18,525	-34.8%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	136,800	185,512	0	0	0	0	0	-100.0%	n/a
Revenues from Other Local Sources	1,432,886	1,342,709	1,419,105	1,507,617	74,391	88,281	97,383	-36.1%	10.3%
Total Expenditures (Cities only)	3,873,656	5,443,929	6,420,064	6,788,588	5,893,594	7,094,741	6,143,538	8.0%	-13.4%
Administration	593,014	1,161,535	1,362,627	1,278,435	1,034,860	1,383,179	1,129,338	11.3%	-18.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,567,619	3,027,919	3,349,518	3,969,117	3,600,119	4,058,536	3,601,148	5.8%	-11.3%
Transportation	12,214	15,250	11,724	21,800	25,381	32,687	30,188	16.3%	-7.6%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	536,983	859,102	1,173,788	1,128,451	899,128	964,443	883,331	8.6%	-8.4%
Recreation & Culture	154,826	380,123	522,407	342,250	283,350	357,092	303,461	11.9%	-15.0%
Debt Service/Interest on Debt	0	0	0	18,535	0	18,535	18,535	n/a	0.0%
Purchase of Land & Facility Construction	0	0	0	0	0	0	0	n/a	n/a
All Other	9,000	0	0	30,000	50,756	280,269	177,537	64.4%	-36.7%

* Cities Included: Chester, Fort Lawn, Great Falls, Lowrys & Richburg.

/1 In FY 03 and 05 Chester was estimated.

Chester County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	15,562,200	15,998,510	17,170,740	16,488,205	17,722,243	17,908,857	17,297,795	1.8%	-3.4%
Owner Occupied	1,929,347	2,339,293	2,598,631	2,491,807	2,729,355	1,417,852	1,725,167	-1.8%	21.7%
Agricultural (Private)	202,155	218,290	224,311	220,856	234,090	251,735	255,868	4.0%	1.6%
Agricultural (Corporate)	88,935	90,572	100,876	94,560	90,974	98,550	89,268	0.1%	-9.4%
Commercial/Rental	2,342,322	2,604,752	2,952,050	2,987,249	3,275,105	3,503,514	3,659,484	7.7%	4.5%
Personal Property (Vehicles)	2,370,404	2,351,653	2,308,010	2,108,720	2,119,504	2,127,788	2,006,386	-2.7%	-5.7%
Other Personal Property	67,644	72,626	71,810	105,429	166,691	190,450	179,931	17.7%	-5.5%
Manufacturing	4,009,783	3,897,477	4,142,213	3,712,416	4,033,522	4,028,710	3,314,590	-3.1%	-17.7%
Utility	2,050,290	2,210,725	2,460,882	2,317,567	2,475,652	2,696,215	2,648,909	4.4%	-1.8%
Business Personal	619,057	706,497	802,851	711,406	789,195	922,637	962,678	7.6%	4.3%
Motor Carrier	116,392	106,286	106,636	117,750	126,097	143,257	142,011	3.4%	-0.9%
Fee-in-Lieu and Joint Industrial Park	1,765,870	1,400,340	1,402,468	1,620,446	1,682,058	2,528,148	2,313,503	4.6%	-8.5%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	6,935,420	8,116,134	8,447,895	8,823,640	9,243,226	10,219,539	9,136,125	4.7%	-10.6%
Owner Occupied	1,560,055	1,966,035	2,035,566	2,153,570	2,226,192	2,423,533	2,429,643	7.7%	0.3%
Agricultural (Private)	79,709	98,285	98,706	105,250	109,560	119,006	110,192	5.5%	-7.4%
Agricultural (Corporate)	35,067	40,780	44,390	45,063	42,578	46,589	38,444	1.5%	-17.5%
Commercial/Rental	923,566	1,172,797	1,299,024	1,423,592	1,532,828	1,656,262	1,575,987	9.3%	-4.8%
Personal Property (Vehicles)	934,638	1,058,838	1,015,620	1,004,923	991,979	1,005,897	864,067	-1.3%	-14.1%
Other Personal Property	26,672	32,700	31,600	50,243	78,016	90,034	77,489	19.5%	-13.9%
Manufacturing	1,581,037	1,754,850	1,822,744	1,769,175	1,887,786	1,904,544	1,427,456	-1.7%	-25.1%
Utility	808,419	995,385	1,082,890	1,104,451	1,158,665	1,274,617	1,140,775	5.9%	-10.5%
Business Personal	244,091	318,102	353,288	339,025	369,362	436,170	414,585	9.2%	-4.9%
Motor Carrier	45,893	47,856	46,924	56,115	59,016	67,724	61,158	4.9%	-9.7%
Fee-in-Lieu and Joint Industrial Park	696,274	630,507	617,144	772,233	787,244	1,195,164	996,329	6.2%	-16.6%

Chesterfield County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	118,297,316	123,964,566	120,450,217	91,275,540	122,368,300	110,450,726	103,782,023	-2.2%	-6.0%
Revenues from Local Sources	67,507,935	76,012,033	70,381,927	39,267,561	68,761,133	46,067,821	46,502,480	-6.0%	0.9%
Current Property Taxes	22,124,600	23,139,413	23,546,987	23,710,427	25,236,826	26,327,988	26,724,860	3.2%	1.5%
Current Real & Personal Property Taxes	21,235,561	22,208,197	22,698,360	22,254,418	23,903,286	24,802,762	25,134,391	2.8%	1.3%
Fee In Lieu of Property Tax (only Counties and Cities)	450,766	394,635	450,403	816,634	771,677	869,122	881,690	11.8%	1.4%
All Other	438,273	536,581	398,224	639,375	561,863	656,104	708,779	8.3%	8.0%
Local Options Sales Tax	3,377,373	3,580,429	3,358,923	3,381,979	3,802,854	4,275,946	4,629,650	5.4%	8.3%
Local Hospitality Tax	30,283	123,591	119,627	59,188	362,438	473,782	383,289	52.7%	-19.1%
Local Accommodations Tax	60,636	57,957	52,247	69,954	71,977	73,439	69,588	2.3%	-5.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	41,915,043	49,110,643	43,304,143	12,046,013	39,287,038	14,916,666	14,695,094	-16.0%	-1.5%
Licenses & Permits	2,711,345	2,220,966	2,507,312	2,551,095	2,805,290	2,833,642	2,804,614	0.6%	-1.0%
Service Revenue & Charges	6,444,322	7,237,526	7,787,758	7,748,729	8,882,677	8,121,641	7,441,867	2.4%	-8.4%
Bonds & Leases	30,673,145	37,865,665	31,241,199	0	25,475,079	1,703,005	2,370,000	-34.7%	39.2%
Miscellaneous	2,086,231	1,786,486	1,767,874	1,746,189	2,123,992	2,258,378	2,078,613	-0.1%	-8.0%
Revenues from State Sources	42,078,434	39,597,463	39,555,107	43,120,839	44,289,603	51,553,777	47,673,523	2.1%	-7.5%
Reimbursements for Property Tax Relief (Tier 1)	1,858,327	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,130,126	1,199,832	1,229,071	1,313,649	1,477,660	1,624,930	1,663,597	6.7%	2.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,768,822	2,055,921	n/a	16.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	731,178	444,079	n/a	-39.3%
State-Shared Taxes (Aid to Subdivisions)	2,784,722	3,134,836	3,534,672	3,066,889	3,371,613	3,548,279	3,418,995	3.5%	-3.6%
Manufacturer's Depreciation Reimbursement	1,148,998	1,261,864	1,090,249	1,215,664	1,323,467	1,405,731	1,605,519	5.7%	14.2%
State Grants	14,369,055	11,854,345	9,655,841	9,813,116	9,406,828	12,435,450	10,985,290	-4.4%	-11.7%
Education Finance Act (EFA)	14,628,278	14,098,850	14,755,648	18,700,879	19,151,492	20,353,873	18,602,940	4.1%	-8.6%
Education Improvement Act (EIA)	5,808,264	5,761,292	6,423,830	6,378,914	7,114,768	7,160,799	6,508,141	1.9%	-9.1%
Education Lottery	350,664	428,118	1,007,471	773,401	585,449	666,389	530,715	7.2%	-20.4%
Revenues from Federal Sources	8,301,714	8,138,267	10,227,194	8,506,216	8,878,840	9,633,189	9,209,063	1.7%	-4.4%
Revenues from Other Local Sources	409,233	216,802	285,989	380,925	438,725	416,261	396,957	-0.5%	-4.6%
Total Expenditures (School Dist., Counties, & Cities)	116,166,482	118,842,715	89,285,396	98,205,642	110,009,346	110,155,578	108,867,684	-1.1%	-1.2%
Administration	27,523,061	27,639,623	29,280,787	29,883,433	31,650,740	33,682,688	33,787,469	3.5%	0.3%
Instruction	33,795,383	34,851,596	35,557,526	36,732,448	38,004,050	39,771,140	39,380,195	2.6%	-1.0%
Public Safety	8,080,178	8,305,670	9,516,562	11,905,928	12,624,699	12,534,657	13,301,027	8.7%	6.1%
Transportation	2,155,718	1,830,911	2,090,600	1,720,814	2,357,733	2,477,537	2,353,536	1.5%	-5.0%
Health & Human Services	1,020,566	1,362,588	1,204,111	253,011	531,804	611,481	407,567	-14.2%	-33.3%
Environment & Housing	2,269,431	2,039,858	2,740,544	3,012,967	2,990,109	2,893,368	3,061,544	5.1%	5.8%
Recreation & Culture	1,716,619	1,975,042	2,410,354	2,199,776	2,272,099	2,461,811	2,372,279	5.5%	-3.6%
Debt Service/Interest on Debt /4	3,845,786	33,675,561	3,620,985	4,682,822	6,612,538	9,041,663	9,070,506	15.4%	0.3%
Land Purchase & Facility Construction	35,222,523	6,967,782	2,471,196	7,064,508	11,944,434	4,920,428	3,828,406	-30.9%	-22.2%
All Other	537,217	194,084	392,731	749,935	1,021,140	1,760,805	1,305,155	15.9%	-25.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Chesterfield County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	22,124,600	23,139,413	23,546,987	23,710,427	25,236,826	26,327,988	26,724,860	3.2%	1.5%
School District Total	15,710,801	16,498,127	16,736,820	16,548,377	17,476,691	18,476,490	19,166,880	3.4%	3.7%
County Total	3,571,715	3,621,236	3,249,774	4,551,397	5,154,741	5,172,536	4,689,948	4.6%	-9.3%
Cities Total	2,842,084	3,020,050	3,560,393	2,610,653	2,605,394	2,678,962	2,868,032	0.2%	7.1%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	113,842,616	112,523,090	112,106,259	110,233,402	108,908,894	110,216,776	115,073,883	0.2%	4.4%
Owner Occupied (4% assessment ratio)	24,301,300	25,042,170	25,479,050	25,801,320	26,463,650	27,456,800	28,559,810	2.7%	4.0%
Agricultural (Private) (4%)	2,238,020	2,299,360	2,410,760	2,482,950	2,516,490	2,592,220	2,686,960	3.1%	3.7%
Agricultural (Corporate) (6%)	253,350	242,670	102,340	98,920	75,980	75,930	75,360	-18.3%	-0.8%
Commercial/Rental (6%)	18,590,080	19,104,870	19,228,250	20,184,120	20,773,200	21,011,540	22,253,580	3.0%	5.9%
Personal Property (Vehicles) /6	18,908,885	17,755,256	16,702,590	15,995,760	14,968,693	14,874,740	13,897,585	-5.0%	-6.6%
Other Personal Property County (10.5%)	573,060	539,510	608,670	592,220	746,430	812,080	766,660	5.0%	-5.6%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	31,284,510	30,059,130	28,507,720	24,492,560	22,189,070	22,084,830	24,566,005	-3.9%	11.2%
Utility (10.5%)	7,820,530	7,883,750	8,320,490	8,824,710	9,713,430	9,913,960	10,666,005	5.3%	7.6%
Business Personal (10.5%)	4,188,680	4,801,170	4,485,190	4,703,100	4,590,220	3,997,850	4,439,530	1.0%	11.0%
Motor Carrier (9.5%)	611,055	499,726	492,482	553,725	600,863	641,810	683,411	1.9%	6.5%
Fee-in-Lieu and Joint Industrial Park /7	5,073,146	4,295,478	5,768,717	6,504,017	6,270,868	6,755,016	6,478,977	4.2%	-4.1%
Total Average Millage Rates /2									
School Districts /3	267.1	297.7	259.0	279.4	308.0	316.1	298.5	1.9%	-5.6%
Counties /4	154.3	163.1	165.9	167.0	177.5	200.5	200.6	4.5%	0.0%
Cities & Special Purpose Districts /5	30.9	32.2	29.0	37.9	44.9	43.7	37.6	3.3%	-13.9%
	81.9	102.3	64.1	74.5	85.6	71.9	60.3	-5.0%	-16.1%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	22,124,600	23,139,413	23,546,987	23,710,427	25,236,826	26,327,988	26,724,860	3.2%	1.5%
Owner Occupied	2,276,057	2,684,321	2,863,591	2,929,000	3,419,381	2,398,520	2,220,434	-0.4%	-7.4%
Agricultural (Private)	484,833	527,272	563,067	587,118	642,384	722,300	733,677	7.1%	1.6%
Agricultural (Corporate)	54,884	55,647	23,903	23,391	19,395	21,157	20,577	-15.1%	-2.7%
Commercial/Rental	4,027,261	4,380,983	4,491,026	4,772,733	5,302,767	5,854,682	6,076,357	7.1%	3.8%
Personal Property (Vehicles)	4,096,325	4,071,500	3,901,123	3,782,354	3,821,053	4,144,717	3,794,746	-1.3%	-8.4%
Other Personal Property County	124,145	123,716	142,163	140,036	190,541	226,279	209,337	9.1%	-7.5%
Manufacturing	7,228,084	7,287,565	7,108,778	6,608,140	6,435,873	7,022,868	7,589,457	0.8%	8.1%
Utility	1,694,200	1,807,841	1,943,367	2,086,689	2,479,544	2,762,439	2,912,361	9.4%	5.4%
Business Personal	907,414	1,100,968	1,047,579	1,112,094	1,171,744	1,113,966	1,212,217	4.9%	8.8%
Motor Carrier	132,376	114,593	115,026	130,934	153,382	178,835	186,606	5.9%	4.3%
Fee-in-Lieu and Joint Industrial Park	1,099,021	985,006	1,347,364	1,537,939	1,600,762	1,882,226	1,769,090	8.3%	-6.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Chesterfield County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	93,195,045	98,083,822	94,152,146	66,298,677	95,234,781	78,276,443	77,096,322	-3.1%	-1.5%
Revenues from Local Sources	50,358,242	58,149,589	51,948,272	20,863,760	48,140,454	25,328,259	26,136,946	-10.4%	3.2%
Current Property Taxes	15,710,801	16,498,127	16,736,820	16,548,377	17,476,691	18,476,490	19,166,880	3.4%	3.7%
Current Real & Personal Property Taxes	15,613,703	16,419,515	16,656,294	16,458,895	17,372,195	18,350,651	19,029,132	3.4%	3.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	97,098	78,612	80,526	89,482	104,496	125,839	137,748	6.0%	9.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	34,647,441	41,651,462	35,211,452	4,315,383	30,663,763	6,851,769	6,970,066	-23.5%	1.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,152,683	2,986,455	3,130,201	3,284,992	4,037,497	4,138,403	3,251,727	0.5%	-21.4%
Bonds & Leases	30,673,145	37,865,665	31,241,199	0	25,475,079	1,703,005	2,370,000	-34.7%	39.2%
Miscellaneous	821,613	799,342	840,052	1,030,391	1,151,187	1,010,361	1,348,339	8.6%	33.5%
Revenues from State Sources	36,481,126	32,745,909	34,282,364	37,887,691	38,676,219	44,251,205	41,868,865	2.3%	-5.4%
Reimbursements for Property Tax Relief (Tier 1)	1,858,327	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	1,858,326	0.0%	0.0%
Homestead Exemption (Tier 2) /1	681,720	738,732	798,726	802,858	888,965	1,020,425	1,023,618	7.0%	0.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,768,822	2,055,921	n/a	16.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	731,178	444,079	n/a	-39.3%
State-Shared Taxes (Aid to Subdivisions)	113,390	113,390	113,390	113,390	113,390	113,390	113,390	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	587,219	659,613	662,727	641,540	689,606	777,190	888,169	7.1%	14.3%
State Grants 4/	12,453,264	9,087,588	8,662,246	8,618,383	8,274,223	9,800,813	9,843,566	-3.8%	0.4%
Education Finance Act (EFA)	14,628,278	14,098,850	14,755,648	18,700,879	19,151,492	20,353,873	18,602,940	4.1%	-8.6%
Education Improvement Act (EIA)	5,808,264	5,761,292	6,423,830	6,378,914	7,114,768	7,160,799	6,508,141	1.9%	-9.1%
Education Lottery	350,664	428,118	1,007,471	773,401	585,449	666,389	530,715	7.2%	-20.4%
Revenues from Federal Sources	6,355,677	7,188,324	7,921,510	7,547,226	8,418,108	8,696,979	9,090,511	6.1%	4.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	94,443,375	96,721,553	64,701,210	71,086,424	80,570,342	79,785,132	79,330,586	-2.9%	-0.6%
Administration	22,802,934	21,986,654	23,546,180	24,434,492	26,060,732	27,884,652	27,955,196	3.5%	0.3%
Instruction	33,795,383	34,851,596	35,557,526	36,732,448	38,004,050	39,771,140	39,380,195	2.6%	-1.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	489	0	0	0	0	0	0	-100.0%	n/a
Environment & Housing	0	0	24	0	0	0	0	n/a	n/a
Recreation & Culture	414,276	299,389	526,543	380,768	416,235	409,822	418,564	0.2%	2.1%
Debt Service/Interest on Debt	3,633,077	33,662,726	3,262,840	3,293,495	4,681,268	6,922,398	7,469,109	12.8%	7.9%
Purchase of Land & Facility Construction	33,793,538	5,918,930	1,806,534	6,089,569	11,306,530	4,724,846	3,797,004	-30.5%	-19.6%
All Other	3,678	2,258	1,563	155,652	101,527	72,274	310,518	109.4%	329.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Chesterfield County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	13,575,339	14,127,500	13,292,460	13,476,606	15,439,559	16,039,933	14,740,316	1.4%	-8.1%
Revenues from Local Sources	9,262,132	10,184,169	8,851,393	9,575,377	11,416,658	11,725,021	10,696,641	2.4%	-8.8%
Current Property Taxes	3,571,715	3,621,236	3,249,774	4,551,397	5,154,741	5,172,536	4,689,948	4.6%	-9.3%
Current Real & Personal Property Taxes	2,957,492	3,006,256	2,789,938	3,402,286	4,086,391	3,954,656	3,432,089	2.5%	-13.2%
Fee In Lieu of Property Tax	348,383	303,060	258,785	721,059	689,787	791,949	826,043	15.5%	4.3%
All Other	265,840	311,920	201,051	428,052	378,563	425,931	431,815	8.4%	1.4%
Local Options Sales Tax (1%)	2,334,590	2,473,985	2,194,318	2,227,845	2,556,457	3,061,282	3,072,383	4.7%	0.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,355,827	4,088,948	3,407,301	2,796,135	3,705,460	3,491,203	2,934,310	-2.2%	-16.0%
Licenses & Permits	656,256	238,286	192,022	265,553	262,069	225,625	202,720	-17.8%	-10.2%
Service Revenue & Charges	1,678,483	3,060,010	2,650,981	2,307,761	3,253,250	2,562,414	2,591,780	7.5%	1.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,021,088	790,652	564,298	222,821	190,141	703,164	139,810	-28.2%	-80.1%
Revenues from State Sources	3,207,414	3,539,101	3,504,313	3,500,100	3,794,835	4,179,038	3,941,878	3.5%	-5.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	293,902	309,073	260,189	349,031	419,678	432,363	462,828	7.9%	7.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,060,906	2,362,797	2,693,270	2,234,666	2,442,539	2,716,135	2,598,190	3.9%	-4.3%
Manufacturer's Depreciation Reimbursement	256,946	278,645	206,325	281,152	327,901	336,180	382,955	6.9%	13.9%
State Grants	595,660	588,586	344,530	635,250	604,717	694,360	497,905	-2.9%	-28.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	891,328	404,229	868,194	295,060	126,816	21,292	0	-100.0%	n/a
Revenues from Other Local Sources	214,465	0	68,560	106,070	101,249	114,581	101,797	-11.7%	-11.2%
Total Expenditures (County only)	12,547,865	13,599,889	13,904,770	14,398,126	16,656,104	16,886,210	17,167,125	5.4%	1.7%
Administration	3,349,870	4,238,030	3,869,114	3,726,147	3,942,487	4,174,516	4,277,520	4.2%	2.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,372,050	4,586,755	5,083,493	6,745,707	7,588,728	7,556,393	8,321,576	11.3%	10.1%
Transportation	1,195,300	1,329,090	1,631,010	1,396,423	1,724,665	1,762,740	2,055,501	9.5%	16.6%
Health & Human Services	1,020,077	1,027,198	1,197,906	246,577	234,771	302,549	90,648	-33.2%	-70.0%
Environment & Housing	630,902	633,125	648,743	774,103	846,948	853,131	930,032	6.7%	9.0%
Recreation & Culture	395,633	589,042	539,686	392,317	481,678	515,566	456,667	2.4%	-11.4%
Debt Service/Interest on Debt	198,048	2,014	270,156	857,950	1,201,133	1,570,058	1,035,181	31.7%	-34.1%
Land Purchase & Facility Construction	1,385,985	1,018,738	664,662	258,902	635,694	151,257	0	-100.0%	n/a
All Other	0	175,897	0	0	0	0	0	n/a	n/a

Chesterfield County

	FY 03	FY 04 /1	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	11,526,932	11,753,244	13,005,611	11,500,257	11,693,961	16,134,350	11,945,386	0.6%	-26.0%
Revenues from Local Sources	7,887,561	7,678,275	9,582,262	8,828,424	9,204,020	9,014,541	9,668,894	3.5%	7.3%
Current Property Taxes	2,842,084	3,020,050	3,560,393	2,610,653	2,605,394	2,678,962	2,868,032	0.2%	7.1%
Current Real & Personal Property Taxes	2,664,366	2,782,426	3,252,128	2,393,237	2,444,700	2,497,455	2,673,170	0.1%	7.0%
Fee In Lieu of Property Tax	102,383	91,575	191,618	95,575	81,890	77,173	55,647	-9.7%	-27.9%
All Other	75,335	146,049	116,647	121,841	78,803	104,334	139,215	10.8%	33.4%
Local Options Sales Tax	1,042,783	1,106,444	1,164,605	1,154,134	1,246,397	1,214,664	1,557,267	6.9%	28.2%
Local Hospitality Tax	30,283	123,591	119,627	59,188	362,438	473,782	383,289	52.7%	-19.1%
Local Accommodations Tax	60,636	57,957	52,247	69,954	71,977	73,439	69,588	2.3%	-5.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,911,775	3,370,233	4,685,390	4,934,495	4,917,815	4,573,694	4,790,718	3.4%	4.7%
Licenses & Permits	2,055,089	1,982,680	2,315,290	2,285,542	2,543,221	2,608,017	2,601,894	4.0%	-0.2%
Service Revenue & Charges	1,613,156	1,191,061	2,006,576	2,155,976	1,591,930	1,420,824	1,598,360	-0.2%	12.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	243,530	196,492	363,524	492,977	782,664	544,853	590,464	15.9%	8.4%
Revenues from State Sources	2,389,894	3,312,453	1,768,430	1,733,048	1,818,548	3,123,534	1,862,780	-4.1%	-40.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	154,504	152,027	170,156	161,760	169,016	172,142	177,151	2.3%	2.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	610,426	658,649	728,012	718,833	815,684	718,754	707,415	2.5%	-1.6%
Manufacturer's Depreciation Reimbursement	304,833	323,606	221,197	292,972	305,960	292,361	334,395	1.6%	14.4%
State Grants	1,320,131	2,178,171	649,065	559,483	527,888	1,940,277	643,819	-11.3%	-66.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,054,709	545,714	1,437,490	663,930	333,916	914,918	118,552	-30.5%	-87.0%
Revenues from Other Local Sources	194,768	216,802	217,429	274,855	337,476	301,680	295,160	7.2%	-2.2%
Total Expenditures (Cities only)	9,175,242	8,521,273	10,679,416	12,721,092	12,782,900	13,484,236	12,369,973	5.1%	-8.3%
Administration	1,370,257	1,414,939	1,865,493	1,722,794	1,647,521	1,623,520	1,554,753	2.1%	-4.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,708,128	3,718,915	4,433,069	5,160,221	5,035,971	4,978,264	4,979,451	5.0%	0.0%
Transportation	960,418	501,821	459,590	324,391	633,068	714,797	298,035	-17.7%	-58.3%
Health & Human Services	0	335,390	6,205	6,434	297,033	308,932	316,919	n/a	2.6%
Environment & Housing	1,638,529	1,406,733	2,091,777	2,238,864	2,143,161	2,040,237	2,131,512	4.5%	4.5%
Recreation & Culture	906,710	1,086,611	1,344,125	1,426,691	1,374,186	1,536,423	1,497,048	8.7%	-2.6%
Debt Service/Interest on Debt	14,661	10,821	87,989	531,377	730,137	549,207	566,216	83.9%	3.1%
Purchase of Land & Facility Construction	43,000	30,114	0	716,037	2,210	44,325	31,402	-5.1%	-29.2%
All Other	533,539	15,929	391,168	594,283	919,613	1,688,531	994,637	10.9%	-41.1%

* Cities Included: Cheraw, Chesterfield, Jefferson, McBee, Mount Croghan, Pageland, Patrick & Ruby.

/1 In FY04 McBee was excluded

Chesterfield County

Chesterfield County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	15,710,801	16,498,127	16,736,820	16,548,377	17,476,691	18,476,490	19,166,880	3.4%	3.7%
Owner Occupied	1,892,049	2,226,928	2,367,902	2,449,962	2,839,868	1,879,229	1,814,182	-0.7%	-3.5%
Agricultural (Private)	345,390	375,106	399,874	414,601	446,762	519,862	538,941	7.7%	3.7%
Agricultural (Corporate)	39,099	39,588	16,975	16,518	13,489	15,228	15,115	-14.6%	-0.7%
Commercial/Rental	2,868,974	3,116,673	3,189,404	3,370,331	3,687,947	4,213,800	4,463,547	7.6%	5.9%
Personal Property (Vehicles)	2,918,175	2,896,503	2,770,471	2,670,962	2,657,450	2,983,084	2,787,530	-0.8%	-6.6%
Other Personal Property	88,439	88,013	100,961	98,889	132,517	162,860	153,774	9.7%	-5.6%
Manufacturing	4,828,083	4,903,696	4,728,596	4,089,752	3,939,311	4,429,045	4,927,366	0.3%	11.3%
Utility	1,206,928	1,286,115	1,380,126	1,473,544	1,724,463	1,988,214	2,139,351	10.0%	7.6%
Business Personal	646,432	783,239	743,962	785,321	814,920	801,757	890,466	5.5%	11.1%
Motor Carrier	94,303	81,523	81,688	92,461	106,674	128,713	137,076	6.4%	6.5%
Fee-in-Lieu and Joint Industrial Park	782,930	700,743	956,861	1,086,037	1,113,291	1,354,698	1,299,531	8.8%	-4.1%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	3,517,234	3,627,250	3,251,178	4,179,369	4,884,633	4,812,950	4,326,733	3.5%	-10.1%
Owner Occupied	750,803	807,250	738,914	978,227	1,186,911	1,198,984	1,073,838	6.1%	-10.4%
Agricultural (Private)	69,145	74,121	69,914	94,138	112,866	113,197	101,029	6.5%	-10.7%
Agricultural (Corporate)	7,827	7,823	2,968	3,750	3,408	3,316	2,834	-15.6%	-14.5%
Commercial/Rental	574,351	615,857	557,636	765,257	931,691	917,533	836,726	6.5%	-8.8%
Personal Property (Vehicles)	584,201	572,351	484,389	606,460	671,355	649,551	522,544	-1.8%	-19.6%
Other Personal Property	17,705	17,391	17,652	22,453	33,478	35,462	28,826	8.5%	-18.7%
Manufacturing	966,553	968,974	826,748	928,606	995,194	964,401	923,672	-0.8%	-4.2%
Utility	241,620	254,137	241,301	334,578	435,653	432,923	401,038	8.8%	-7.4%
Business Personal	129,412	154,769	130,074	178,312	205,874	174,578	166,925	4.3%	-4.4%
Motor Carrier	18,879	16,109	14,282	20,994	26,949	28,027	25,696	5.3%	-8.3%
Fee-in-Lieu and Joint Industrial Park	156,738	138,467	167,298	246,592	281,252	294,978	243,607	7.6%	-17.4%

Clarendon County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	66,215,465	69,508,279	69,952,989	74,840,619	92,748,094	89,351,821	87,943,848	4.8%	-1.6%
Revenues from Local Sources	27,593,160	27,564,751	28,578,210	32,668,158	44,810,759	39,991,629	42,957,996	7.7%	7.4%
Current Property Taxes	16,144,523	17,305,061	17,771,351	19,521,309	19,233,963	19,845,419	21,846,029	5.2%	10.1%
Current Real & Personal Property Taxes	15,168,985	16,145,151	16,994,360	18,271,035	18,083,257	18,566,166	20,354,337	5.0%	9.6%
Fee In Lieu of Property Tax (only Counties and Cities)	92,724	150,571	15,914	128,756	128,192	114,407	100,372	1.3%	-12.3%
All Other	882,814	1,009,338	761,076	1,121,517	1,022,513	1,164,846	1,391,320	7.9%	19.4%
Local Options Sales Tax	2,009,817	2,178,117	2,282,809	2,492,612	2,646,961	2,840,421	2,930,350	6.5%	3.2%
Local Hospitality Tax	0	0	0	0	0	246,508	255,239	n/a	3.5%
Local Accommodations Tax	75,858	85,933	155,455	197,393	188,074	183,529	177,606	15.2%	-3.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	2,257,687	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	9,362,961	7,995,640	8,368,595	10,456,844	22,741,762	16,875,752	15,491,085	8.8%	-8.2%
Licenses & Permits	1,085,949	1,172,810	1,562,821	1,888,386	1,590,229	1,448,186	1,404,406	4.4%	-3.0%
Service Revenue & Charges	4,781,546	4,694,486	5,449,526	5,768,020	8,650,924	8,901,014	7,890,392	8.7%	-11.4%
Bonds & Leases	500,010	800,000	0	969,500	10,500,000	4,650,627	4,591,335	44.7%	-1.3%
Miscellaneous	2,995,456	1,328,344	1,356,248	1,830,938	2,000,609	1,875,925	1,604,952	-9.9%	-14.4%
Revenues from State Sources	28,696,564	28,484,109	29,588,911	30,531,040	35,819,585	39,024,673	35,518,394	3.6%	-9.0%
Reimbursements for Property Tax Relief (Tier 1)	1,164,770	1,131,640	1,154,296	1,194,517	1,191,344	1,824,102	1,460,838	3.8%	-19.9%
Homestead Exemption (Tier 2) /1	1,047,405	1,172,590	1,043,321	1,376,347	3,026,006	3,053,200	2,876,292	18.3%	-5.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,313,908	1,511,890	n/a	15.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,186,092	988,110	n/a	-16.7%
State-Shared Taxes (Aid to Subdivisions)	1,945,605	2,017,553	2,165,487	2,295,955	2,467,346	2,818,824	2,669,160	5.4%	-5.3%
Manufacturer's Depreciation Reimbursement	21,805	27,932	25,458	55,602	45,620	41,591	45,573	13.1%	9.6%
State Grants	7,984,146	8,161,739	8,032,095	6,666,199	9,644,280	9,243,377	8,730,120	1.5%	-5.6%
Education Finance Act (EFA)	11,518,724	10,896,436	11,059,828	13,374,156	13,288,609	13,697,713	11,948,296	0.6%	-12.8%
Education Improvement Act (EIA)	4,304,061	4,536,536	4,496,923	4,912,505	5,528,788	5,312,807	4,836,628	2.0%	-9.0%
Education Lottery	710,048	539,682	1,611,504	655,759	627,592	533,059	451,486	-7.3%	-15.3%
Revenues from Federal Sources	9,286,303	13,164,811	10,086,887	10,518,779	9,584,051	9,878,176	9,282,430	0.0%	-6.0%
Revenues from Other Local Sources	639,438	294,608	1,698,981	1,122,642	2,533,699	1,301,936	1,607,717	16.6%	23.5%
Total Expenditures (School Dist., Counties, & Cities)	63,388,054	67,104,673	68,196,117	73,634,236	82,499,930	88,710,775	87,896,327	5.6%	-0.9%
Administration	21,785,361	21,961,684	23,296,235	25,485,354	30,550,340	30,599,977	31,605,208	6.4%	3.3%
Instruction	23,325,914	22,469,828	24,409,074	24,922,655	26,212,487	27,748,691	27,419,066	2.7%	-1.2%
Public Safety	5,821,993	6,572,883	7,728,750	9,288,800	10,450,328	10,564,190	11,503,231	12.0%	8.9%
Transportation	1,999,344	1,803,849	2,245,873	1,853,784	2,279,977	2,128,998	2,935,182	6.6%	37.9%
Health & Human Services	583,828	820,994	909,657	863,632	1,087,701	1,230,952	1,361,529	15.2%	10.6%
Environment & Housing	1,552,347	1,469,609	1,513,309	1,822,012	2,041,278	1,986,353	2,146,407	5.5%	8.1%
Recreation & Culture	600,787	703,448	727,823	928,956	1,075,374	1,314,604	1,189,407	12.1%	-9.5%
Debt Service/Interest on Debt /4	3,291,048	3,444,888	3,283,441	4,037,311	4,562,640	8,217,553	4,124,897	3.8%	-49.8%
Land Purchase & Facility Construction	2,207,877	5,087,417	2,848,974	2,435,053	2,813,819	3,358,981	3,945,089	10.2%	17.4%
All Other	2,219,555	2,770,073	1,232,981	1,996,679	1,425,986	1,560,476	1,666,311	-4.7%	6.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Clarendon County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	16,144,523	17,305,061	17,771,351	19,521,309	19,233,963	19,845,419	21,846,029	5.2%	10.1%
School District Total	8,482,364	9,549,028	10,521,925	10,964,665	9,859,966	9,211,849	11,033,454	4.5%	19.8%
County Total	6,817,721	6,930,809	6,274,584	7,530,430	8,330,882	9,333,369	9,674,139	6.0%	3.7%
Cities Total	844,438	825,224	974,842	1,026,214	1,043,115	1,300,201	1,138,436	5.1%	-12.4%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006	2007*	2008		
Total Assessed Value	76,668,573	77,178,725	78,313,631	79,723,873	81,775,531	84,523,588	92,720,536	3.2%	9.7%
Owner Occupied (4% assessment ratio)	21,199,830	21,995,290	22,499,880	23,145,830	23,515,070	24,294,716	28,198,926	4.9%	16.1%
Agricultural (Private) (4%)	2,606,300	2,673,480	2,676,880	2,697,790	2,703,230	2,703,354	2,817,660	1.3%	4.2%
Agricultural (Corporate) (6%)	528,940	504,930	511,040	517,440	455,750	460,510	394,780	-4.8%	-14.3%
Commercial/Rental (6%)	23,961,110	24,084,962	24,710,740	25,384,680	26,728,853	28,766,541	33,041,676	5.5%	14.9%
Personal Property (Vehicles) /6	13,834,011	12,723,978	12,804,476	11,921,681	11,363,205	11,269,283	10,986,292	-3.8%	-2.5%
Other Personal Property County (10.5%)	1,165,251	1,198,670	1,215,940	1,279,480	1,413,990	1,575,290	1,622,030	5.7%	3.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	3,808,770	3,832,980	3,566,730	3,616,830	3,914,980	4,110,310	4,390,060	2.4%	6.8%
Utility (10.5%)	4,680,880	4,820,350	5,180,589	5,821,250	5,994,440	6,064,671	6,491,030	5.6%	7.0%
Business Personal (10.5%)	2,503,600	3,198,833	2,772,983	2,730,830	3,025,700	2,654,620	2,520,940	0.1%	-5.0%
Motor Carrier (9.5%)	1,157,154	870,850	829,387	1,009,528	1,176,981	1,265,254	1,274,595	1.6%	0.7%
Fee-in-Lieu and Joint Industrial Park /7	1,222,727	1,274,402	1,544,986	1,598,534	1,483,332	1,359,039	982,547	-3.6%	-27.7%
Total Average Millage Rates /2									
School Districts /3	125.8	138.4	149.1	152.5	135.1	146.1	151.1	3.1%	3.4%
Counties /4	94.3	94.8	85.1	100.4	108.9	118.3	111.9	2.9%	-5.4%
Cities & Special Purpose Districts /5	91.9	80.7	83.5	79.0	102.0	80.0	113.0	3.5%	41.3%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	16,144,523	17,305,061	17,771,351	19,521,309	19,233,963	19,845,419	21,846,029	5.2%	10.1%
Owner Occupied	2,838,045	3,241,342	3,534,991	3,805,664	2,489,361	1,259,645	2,543,299	-1.8%	101.9%
Agricultural (Private)	620,872	674,052	682,026	743,224	770,986	829,081	838,567	5.1%	1.1%
Agricultural (Corporate)	126,004	127,306	130,205	142,551	129,984	141,232	117,491	-1.2%	-16.8%
Commercial/Rental	5,708,011	6,072,432	6,295,899	6,993,317	7,623,310	8,822,302	9,833,575	9.5%	11.5%
Personal Property (Vehicles)	3,295,536	3,208,039	3,262,374	3,284,347	3,240,889	3,456,134	3,269,644	-0.1%	-5.4%
Other Personal Property County	277,586	302,215	309,802	352,489	403,283	483,120	482,734	9.7%	-0.1%
Manufacturing	1,000,049	1,116,963	924,660	1,125,170	1,244,780	1,374,982	1,406,903	5.9%	2.3%
Utility	1,115,078	1,215,333	1,319,931	1,603,717	1,709,668	1,859,951	1,931,804	9.6%	3.9%
Business Personal	596,407	806,507	706,511	752,326	862,957	814,135	750,260	3.9%	-7.8%
Motor Carrier	275,657	219,563	211,314	278,119	335,686	388,036	379,334	5.5%	-2.2%
Fee-in-Lieu and Joint Industrial Park	291,278	321,309	393,638	440,386	423,060	416,799	292,417	0.1%	-29.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Clarendon County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	47,031,991	48,853,225	47,941,750	51,428,114	61,873,549	58,762,559	56,656,052	3.2%	-3.6%
Revenues from Local Sources	12,603,694	13,140,587	13,438,274	15,462,216	24,498,031	17,697,648	19,121,333	7.2%	8.0%
Current Property Taxes	8,482,364	9,549,028	10,521,925	10,964,665	9,859,966	9,211,849	11,033,454	4.5%	19.8%
Current Real & Personal Property Taxes	8,468,360	9,469,819	10,446,141	10,943,102	9,772,064	9,181,649	11,004,115	4.5%	19.8%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	14,004	79,209	75,784	21,563	87,902	30,200	29,339	13.1%	-2.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,121,330	3,591,559	2,916,349	4,497,551	14,638,065	8,485,799	8,087,879	11.9%	-4.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,814,543	1,681,600	1,936,955	2,203,775	2,756,798	2,726,354	2,460,833	5.2%	-9.7%
Bonds & Leases	500,010	800,000	0	969,500	10,500,000	4,650,627	4,591,335	44.7%	-1.3%
Miscellaneous	1,806,777	1,109,959	979,394	1,324,276	1,381,267	1,108,818	1,035,711	-8.9%	-6.6%
Revenues from State Sources	25,572,988	24,736,655	25,852,569	26,890,686	29,006,871	33,147,604	30,197,776	2.8%	-8.9%
Reimbursements for Property Tax Relief (Tier 1)	1,164,770	1,131,640	1,154,296	1,194,517	1,191,344	1,824,102	1,460,838	3.8%	-19.9%
Homestead Exemption (Tier 2) /1	434,694	525,012	524,251	653,203	2,201,321	2,154,913	1,941,588	28.3%	-9.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,313,908	1,511,890	n/a	15.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,186,092	988,110	n/a	-16.7%
State-Shared Taxes (Aid to Subdivisions)	37,886	52,697	52,870	84,901	70,264	46,134	35,821	-0.9%	-22.4%
Manufacturer's Depreciation Reimbursement	558	1,809	1,680	28,946	14,134	5,774	2,792	30.8%	-51.6%
State Grants 4/	7,402,247	7,052,843	6,951,217	5,986,699	6,084,819	7,073,102	7,020,327	-0.9%	-0.7%
Education Finance Act (EFA)	11,518,724	10,896,436	11,059,828	13,374,156	13,288,609	13,697,713	11,948,296	0.6%	-12.8%
Education Improvement Act (EIA)	4,304,061	4,536,536	4,496,923	4,912,505	5,528,788	5,312,807	4,836,628	2.0%	-9.0%
Education Lottery	710,048	539,682	1,611,504	655,759	627,592	533,059	451,486	-7.3%	-15.3%
Revenues from Federal Sources	8,855,309	10,975,983	8,650,907	9,075,212	8,368,647	8,761,900	8,759,632	-0.2%	0.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	47,496,246	47,024,882	46,895,425	49,339,579	52,976,658	59,069,923	57,375,002	3.2%	-2.9%
Administration	16,981,596	17,364,611	17,881,481	18,851,099	19,779,241	21,822,826	22,832,907	5.1%	4.6%
Instruction	23,325,914	22,469,828	24,409,074	24,922,655	26,212,487	27,748,691	27,419,066	2.7%	-1.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	122,503	177,177	194,402	94,218	127,602	98,796	125,961	0.5%	27.5%
Environment & Housing	0	0	78	0	0	0	0	n/a	n/a
Recreation & Culture	84,913	36,849	56,506	121,362	80,405	86,777	62,582	-5.0%	-27.9%
Debt Service/Interest on Debt	3,021,132	3,177,207	3,070,975	3,077,462	3,967,758	7,327,704	3,543,662	2.7%	-51.6%
Purchase of Land & Facility Construction	2,189,936	1,583,541	705,192	1,623,734	2,273,951	1,363,678	2,649,232	3.2%	94.3%
All Other	1,770,252	2,215,669	577,717	649,049	535,214	621,451	741,592	-13.5%	19.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Clarendon County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	15,738,482	16,113,928	15,520,448	17,408,093	24,544,813	23,826,561	25,500,418	8.4%	7.0%
Revenues from Local Sources	12,024,110	11,354,652	10,734,253	12,870,795	15,283,876	16,629,038	18,763,294	7.7%	12.8%
Current Property Taxes	6,817,721	6,930,809	6,274,584	7,530,430	8,330,882	9,333,369	9,674,139	6.0%	3.7%
Current Real & Personal Property Taxes	5,909,276	5,893,479	5,624,623	6,387,206	7,331,200	8,150,803	8,295,564	5.8%	1.8%
Fee In Lieu of Property Tax	92,724	150,571	15,914	128,756	128,192	114,407	100,372	1.3%	-12.3%
All Other	815,721	886,758	634,046	1,014,467	871,489	1,068,159	1,278,203	7.8%	19.7%
Local Options Sales Tax (1%)	1,504,835	1,569,472	1,604,294	1,800,163	1,870,751	1,976,239	2,107,150	5.8%	6.6%
Local Hospitality Tax	0	0	0	0	0	246,508	255,239	n/a	3.5%
Local Accommodations Tax (3%)	75,858	85,933	135,797	159,548	187,143	165,570	160,398	13.3%	-3.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	2,245,817	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,625,695	2,768,438	2,719,578	3,380,654	4,895,101	4,907,352	4,320,551	3.0%	-12.0%
Licenses & Permits	293,764	382,144	388,077	806,407	442,420	318,969	225,473	-4.3%	-29.3%
Service Revenue & Charges	2,221,446	2,260,158	2,133,683	2,271,704	4,090,681	4,210,062	3,692,310	8.8%	-12.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,110,485	126,136	197,818	302,543	362,000	378,321	402,768	-15.6%	6.5%
Revenues from State Sources	2,762,637	3,217,708	3,272,124	2,777,768	6,134,940	4,823,384	4,888,778	10.0%	1.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	504,390	537,134	404,914	606,119	703,835	781,365	801,622	8.0%	2.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,691,236	1,722,627	1,859,947	1,920,836	2,097,331	2,463,623	2,374,647	5.8%	-3.6%
Manufacturer's Depreciation Reimbursement	21,139	26,123	23,778	26,656	31,457	35,817	42,781	12.5%	19.4%
State Grants	545,872	931,823	983,486	224,157	3,302,317	1,542,579	1,669,727	20.5%	8.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	319,585	1,256,054	753,590	636,888	592,298	1,072,203	322,798	0.2%	-69.9%
Revenues from Other Local Sources	632,150	285,514	760,481	1,122,642	2,533,699	1,301,936	1,525,548	15.8%	17.2%
Total Expenditures (County only)	13,030,355	16,931,052	17,256,070	18,600,049	23,436,451	23,968,455	24,267,440	10.9%	1.2%
Administration	4,231,676	4,085,591	4,519,160	5,600,568	9,494,923	7,266,692	7,230,498	9.3%	-0.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,402,764	4,813,857	5,712,544	6,479,532	7,158,601	7,595,744	8,225,917	11.0%	8.3%
Transportation	1,217,321	974,011	1,266,573	1,763,892	2,279,977	2,128,998	2,685,204	14.1%	26.1%
Health & Human Services	461,325	643,817	715,255	769,414	960,099	1,132,156	1,235,568	17.8%	9.1%
Environment & Housing	1,482,510	1,469,609	1,513,231	1,822,012	2,041,278	1,986,353	2,137,864	6.3%	7.6%
Recreation & Culture	515,874	666,599	649,107	764,476	946,314	1,162,170	1,042,805	12.4%	-10.3%
Debt Service/Interest on Debt	269,582	267,681	212,466	643,404	436,369	701,039	433,631	8.2%	-38.1%
Land Purchase & Facility Construction	0	3,455,483	2,012,470	274,941	118,890	1,995,303	1,275,953	n/a	-36.1%
All Other	449,303	554,404	655,264	481,810	0	0	0	-100.0%	n/a

Clarendon County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1	FY 04 /1	FY 05 /2	FY 06 /2	FY 07	FY 08	FY 09		
Total Revenues (Cities only)	3,444,992	4,541,126	6,490,791	6,004,412	6,329,732	6,762,701	5,787,378	9.0%	-14.4%
Revenues from Local Sources	2,965,356	3,069,512	4,405,683	4,335,147	5,028,852	5,664,943	5,073,369	9.4%	-10.4%
Current Property Taxes	844,438	825,224	974,842	1,026,214	1,043,115	1,300,201	1,138,436	5.1%	-12.4%
Current Real & Personal Property Taxes	791,349	781,853	923,596	940,727	979,993	1,233,714	1,054,658	4.9%	-14.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	53,089	43,371	51,246	85,487	63,122	66,487	83,778	7.9%	26.0%
Local Options Sales Tax	504,982	608,645	678,515	692,449	776,210	864,182	823,200	8.5%	-4.7%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	19,658	37,845	931	17,959	17,208	n/a	-4.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	11,870	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,615,936	1,635,643	2,732,668	2,578,639	3,208,596	3,482,601	3,082,655	11.4%	-11.5%
Licenses & Permits	792,185	790,666	1,174,744	1,081,979	1,147,809	1,129,217	1,178,933	6.9%	4.4%
Service Revenue & Charges	745,557	752,728	1,378,888	1,292,541	1,803,445	1,964,598	1,737,249	15.1%	-11.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	78,194	92,249	179,036	204,119	257,342	388,786	166,473	13.4%	-57.2%
Revenues from State Sources	360,939	529,746	464,218	862,586	677,774	1,053,685	431,840	3.0%	-59.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	108,321	110,444	114,156	117,025	120,850	116,922	133,082	3.5%	13.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	216,483	242,229	252,670	290,218	299,751	309,067	258,692	3.0%	-16.3%
Manufacturer's Depreciation Reimbursement	108	0	0	0	29	0	0	-100.0%	n/a
State Grants	36,027	177,073	97,392	455,343	257,144	627,696	40,066	1.8%	-93.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	111,409	932,774	682,390	806,679	623,106	44,073	200,000	10.2%	353.8%
Revenues from Other Local Sources	7,288	9,094	938,500	0	0	0	82,169	49.7%	n/a
Total Expenditures (Cities only)	2,861,453	3,148,739	4,044,622	5,694,608	6,086,821	5,672,397	6,253,885	13.9%	10.3%
Administration	572,089	511,482	895,594	1,033,687	1,276,176	1,510,459	1,541,803	18.0%	2.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,419,229	1,759,026	2,016,206	2,809,268	3,291,727	2,968,446	3,277,314	15.0%	10.4%
Transportation	782,023	829,838	979,300	89,892	0	0	249,978	-17.3%	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	69,837	0	0	0	0	0	8,543	-29.5%	n/a
Recreation & Culture	0	0	22,210	43,118	48,655	65,657	84,020	n/a	28.0%
Debt Service/Interest on Debt	334	0	0	316,445	158,513	188,810	147,604	176.0%	-21.8%
Purchase of Land & Facility Construction	17,941	48,393	131,312	536,378	420,978	0	19,904	1.7%	n/a
All Other	0	0	0	865,820	890,772	939,025	924,719	n/a	-1.5%

* Cities Included: Manning, Paxville, Summerton & Turbeville.

/1 In FYs 03 & 04 Turbeville and Paxville were excluded

/2 In FYs 05 & 06 Paxville was excluded.

Clarendon County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	8,482,364	9,549,028	10,521,925	10,964,665	9,859,966	9,211,849	11,033,454	4.5%	19.8%
Owner Occupied	1,502,785	1,912,261	2,200,338	2,335,597	1,986,530	411,725	1,286,946	-2.6%	212.6%
Agricultural (Private)	327,948	369,980	399,111	411,457	365,320	394,991	425,630	4.4%	7.8%
Agricultural (Corporate)	66,556	69,877	76,194	78,918	61,591	67,286	59,635	-1.8%	-11.4%
Commercial/Rental	3,015,004	3,333,088	3,684,264	3,871,575	3,612,191	4,203,119	4,991,211	8.8%	18.8%
Personal Property (Vehicles)	1,740,721	1,760,856	1,909,092	1,818,249	1,535,646	1,646,571	1,659,568	-0.8%	0.8%
Other Personal Property	146,622	165,882	181,291	195,141	191,089	230,168	245,021	8.9%	6.5%
Manufacturing	479,254	530,441	531,784	551,625	529,078	600,563	663,154	5.6%	10.4%
Utility	588,991	667,082	772,403	887,835	810,101	886,118	980,522	8.9%	10.7%
Business Personal	315,026	442,683	413,440	416,496	408,899	387,870	380,808	3.2%	-1.8%
Motor Carrier	145,604	120,516	123,658	153,969	159,060	184,868	192,538	4.8%	4.1%
Fee-in-Lieu and Joint Industrial Park	153,855	176,363	230,351	243,802	200,460	198,571	148,422	-0.6%	-25.3%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	7,229,387	7,317,372	6,663,583	8,007,793	8,906,524	10,000,326	10,375,389	6.2%	3.8%
Owner Occupied	1,999,017	2,085,390	1,914,479	2,324,862	2,561,127	2,874,406	3,155,448	7.9%	9.8%
Agricultural (Private)	245,758	253,475	227,771	270,977	294,420	319,845	315,295	4.2%	-1.4%
Agricultural (Corporate)	49,876	47,873	43,484	51,974	49,638	54,485	44,176	-2.0%	-18.9%
Commercial/Rental	2,259,389	2,283,513	2,102,598	2,549,741	2,911,154	3,403,485	3,697,350	8.6%	8.6%
Personal Property (Vehicles)	1,304,464	1,206,370	1,089,513	1,197,463	1,237,615	1,333,314	1,229,361	-1.0%	-7.8%
Other Personal Property	109,876	113,647	103,462	128,516	154,004	186,379	181,504	8.7%	-2.6%
Manufacturing	359,144	363,408	303,487	363,289	426,397	486,307	491,246	5.4%	1.0%
Utility	441,379	457,021	440,808	584,710	652,880	717,536	726,344	8.7%	1.2%
Business Personal	236,074	303,284	235,949	274,296	329,542	314,079	282,092	3.0%	-10.2%
Motor Carrier	109,113	82,566	70,571	101,401	128,190	149,697	142,627	4.6%	-4.7%
Fee-in-Lieu and Joint Industrial Park	115,296	120,827	131,460	160,563	161,556	160,793	109,947	-0.8%	-31.6%

Colleton County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	78,408,593	93,242,702	84,900,076	98,774,044	204,552,733	109,585,666	114,659,225	6.5%	4.6%
Revenues from Local Sources	38,048,773	49,861,548	43,452,662	48,644,087	156,659,166	60,372,439	64,751,728	9.3%	7.3%
Current Property Taxes	25,115,175	29,275,824	24,415,668	30,494,199	34,525,302	37,095,441	40,658,515	8.4%	9.6%
Current Real & Personal Property Taxes	23,826,410	26,640,378	23,211,403	28,181,976	32,489,894	35,003,398	38,229,883	8.2%	9.2%
Fee In Lieu of Property Tax (only Counties and Cities)	18,152	908,462	25,695	776,260	298,313	384,154	519,636	74.9%	35.3%
All Other	1,270,613	1,726,984	1,178,570	1,535,963	1,737,094	1,707,889	1,908,996	7.0%	11.8%
Local Options Sales Tax	2,771,650	2,706,383	3,048,304	3,662,488	3,875,502	4,300,559	3,279,972	2.8%	-23.7%
Local Hospitality Tax	677,318	789,002	777,486	724,524	935,161	906,077	813,127	3.1%	-10.3%
Local Accommodations Tax	553,575	601,453	620,096	705,334	960,612	763,500	839,789	7.2%	10.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,931,055	16,488,885	14,591,108	13,057,542	116,362,589	17,306,862	19,160,325	13.6%	10.7%
Licenses & Permits	2,197,601	2,264,519	2,764,869	3,227,326	3,266,898	3,220,904	3,141,154	6.1%	-2.5%
Service Revenue & Charges	5,165,518	7,077,439	7,587,031	7,726,218	10,112,382	12,102,819	13,529,601	17.4%	11.8%
Bonds & Leases	0	5,589,649	3,181,012	0	100,590,025	308,914	258,131	n/a	-16.4%
Miscellaneous	1,567,936	1,557,278	1,058,196	2,103,998	2,393,284	1,674,225	2,231,439	6.1%	33.3%
Revenues from State Sources	32,174,127	30,512,248	30,174,116	37,431,410	37,320,739	37,695,701	35,198,289	1.5%	-6.6%
Reimbursements for Property Tax Relief (Tier 1)	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,314,030	1,525,406	1,295,042	1,279,490	1,482,455	1,662,347	1,711,316	4.5%	2.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	937,588	1,167,036	n/a	24.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,562,412	1,332,964	n/a	-14.7%
State-Shared Taxes (Aid to Subdivisions)	2,455,409	2,657,754	2,730,361	2,784,113	2,836,713	3,117,107	2,884,870	2.7%	-7.5%
Manufacturer's Depreciation Reimbursement	120,770	152,157	125,600	121,805	124,900	148,336	155,434	4.3%	4.8%
State Grants	9,996,279	9,146,606	8,421,701	11,871,827	9,110,979	7,537,057	7,381,312	-4.9%	-2.1%
Education Finance Act (EFA)	10,486,356	9,866,226	10,325,440	13,161,235	13,777,909	13,777,908	11,102,788	1.0%	-19.4%
Education Improvement Act (EIA)	4,935,613	4,414,950	4,130,223	5,363,982	6,863,646	6,112,400	6,897,811	5.7%	12.8%
Education Lottery	767,595	651,074	1,047,674	750,883	1,026,062	742,471	466,683	-8.0%	-37.1%
Revenues from Federal Sources	7,741,185	11,481,651	10,166,115	10,317,047	10,316,600	11,257,937	11,557,403	6.9%	2.7%
Revenues from Other Local Sources	444,508	1,387,255	1,107,182	2,381,500	256,228	259,589	3,151,805	38.6%	1114.2%
Total Expenditures (School Dist., Counties, & Cities)	72,977,444	81,198,084	84,322,082	105,038,784	108,469,902	119,750,409	129,770,199	10.1%	8.4%
Administration	26,181,470	24,984,418	25,610,768	31,903,965	32,696,025	34,596,613	33,256,237	4.1%	-3.9%
Instruction	27,589,572	27,344,354	28,195,987	29,042,668	31,926,642	32,867,610	32,520,647	2.8%	-1.1%
Public Safety	10,279,364	17,006,126	13,679,825	19,462,133	16,898,314	18,596,687	18,248,190	10.0%	-1.9%
Transportation	2,435,870	2,339,222	3,082,727	3,372,195	2,951,265	1,843,436	1,536,571	-7.4%	-16.6%
Health & Human Services	2,172,163	136,805	736,684	1,083,368	1,145,696	681,160	1,299,362	-8.2%	90.8%
Environment & Housing	893,009	2,530,322	2,722,910	2,527,497	2,314,684	3,919,512	3,230,843	23.9%	-17.6%
Recreation & Culture	170,093	1,302,186	1,235,440	1,942,801	1,434,745	1,592,965	1,713,826	47.0%	7.6%
Debt Service/Interest on Debt /4	1,384,070	1,599,099	1,649,163	2,753,385	6,923,446	7,439,889	11,695,690	42.7%	57.2%
Land Purchase & Facility Construction	1,779,799	3,750,621	5,816,825	4,437,281	11,363,917	17,892,989	25,290,780	55.6%	41.3%
All Other	92,034	204,931	1,591,753	8,513,491	815,168	319,548	978,053	48.3%	206.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Colleton County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	25,115,175	29,275,824	24,415,668	30,494,199	34,525,302	37,095,441	40,658,515	8.4%	9.6%
School District Total	13,179,709	13,576,550	13,152,902	13,911,275	17,487,081	19,866,369	21,443,572	8.5%	7.9%
County Total	10,658,276	14,453,537	9,916,588	14,865,581	14,986,016	14,985,467	17,100,868	8.2%	14.1%
Cities Total	1,277,190	1,245,737	1,346,178	1,717,343	2,052,205	2,243,605	2,114,075	8.8%	-5.8%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	122,635,275	123,569,194	124,470,859	162,843,519	166,250,400	169,092,580	176,468,353	6.3%	4.4%
Owner Occupied (4% assessment ratio)	22,191,629	23,938,820	24,804,180	31,804,180	32,264,290	33,473,260	34,382,640	7.6%	2.7%
Agricultural (Private) (4%)	4,020,324	4,131,030	3,928,260	4,166,330	4,158,580	4,230,730	4,262,090	1.0%	0.7%
Agricultural (Corporate) (6%)	1,407,636	1,670,200	1,883,660	1,875,040	1,931,720	1,781,040	1,799,820	4.2%	1.1%
Commercial/Rental (6%)	44,409,621	44,133,370	44,803,240	76,515,520	79,148,380	80,557,140	88,591,870	12.2%	10.0%
Personal Property (Vehicles) /6	17,485,648	16,986,197	16,389,120	15,847,185	15,649,751	15,573,266	14,282,132	-3.3%	-8.3%
Other Personal Property County (10.5%)	2,132,250	2,085,100	1,994,310	2,419,375	2,354,665	2,375,859	2,006,880	-1.0%	-15.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	6,840,850	6,520,610	6,072,360	6,337,650	5,734,150	6,284,842	5,848,240	-2.6%	-6.9%
Utility (10.5%)	19,017,610	10,618,490	10,920,590	10,542,180	11,478,532	11,084,290	11,206,498	-8.4%	1.1%
Business Personal (10.5%)	3,692,450	3,808,520	3,933,520	3,549,460	3,719,240	3,966,007	4,589,913	3.7%	15.7%
Motor Carrier (9.5%)	1,275,187	1,034,112	1,038,281	1,486,496	1,701,535	1,503,046	1,346,551	0.9%	-10.4%
Fee-in-Lieu and Joint Industrial Park /7	162,070	8,642,745	8,703,338	8,300,103	8,109,557	8,263,100	8,151,719	92.1%	-1.3%
Total Average Millage Rates /2									
	342.7	336.6	235.7	276.7	310.0	317.5	351.4	0.4%	10.7%
School Districts /3	124.6	126.8	122.5	98.3	117.8	135.4	140.0	2.0%	3.4%
Counties /4	91.4	115.5	83.5	90.4	92.4	90.6	98.2	1.2%	8.4%
Cities & Special Purpose Districts /5	126.7	94.3	29.7	87.9	99.8	91.5	113.1	-1.9%	23.7%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	25,115,175	29,275,824	24,415,668	30,494,199	34,525,302	37,095,441	40,658,515	8.4%	9.6%
Owner Occupied	1,746,802	2,574,043	2,143,414	3,086,158	3,756,792	3,499,299	3,813,723	13.9%	9.0%
Agricultural (Private)	934,608	1,069,483	876,825	846,744	945,716	1,036,069	1,089,632	2.6%	5.2%
Agricultural (Corporate)	327,234	432,398	420,451	381,074	439,298	436,161	460,136	5.8%	5.5%
Commercial/Rental	10,323,943	11,425,694	10,000,513	15,550,632	17,999,378	19,727,741	22,649,099	14.0%	14.8%
Personal Property (Vehicles)	4,064,904	4,397,559	3,658,209	3,220,703	3,558,958	3,813,757	3,651,322	-1.8%	-4.3%
Other Personal Property County	495,686	539,812	445,149	491,702	535,482	581,827	513,072	0.6%	-11.8%
Manufacturing	1,608,450	2,596,583	1,381,104	2,064,292	1,602,334	1,923,257	2,014,778	3.8%	4.8%
Utility	4,421,040	2,749,022	2,437,581	2,142,540	2,610,369	2,714,446	2,865,016	-7.0%	5.5%
Business Personal	858,387	985,988	877,999	721,375	845,804	971,241	1,173,442	5.3%	20.8%
Motor Carrier	296,444	267,721	231,754	302,108	386,951	368,083	344,255	2.5%	-6.5%
Fee-in-Lieu and Joint Industrial Park	37,677	2,237,521	1,942,669	1,686,872	1,844,219	2,023,561	2,084,041	95.2%	3.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Colleton County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	50,180,541	53,908,668	53,358,318	54,122,069	164,145,794	71,117,003	70,535,968	5.8%	-0.8%
Revenues from Local Sources	15,813,576	21,720,927	18,268,925	16,575,317	123,537,207	27,579,164	28,923,592	10.6%	4.9%
Current Property Taxes	13,179,709	13,576,550	13,152,902	13,911,275	17,487,081	19,866,369	21,443,572	8.5%	7.9%
Current Real & Personal Property Taxes	13,008,681	13,440,151	13,024,260	13,769,167	17,327,531	19,600,190	21,240,405	8.5%	8.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	171,028	136,399	128,642	142,108	159,550	266,179	203,167	2.9%	-23.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,633,867	8,144,377	5,116,023	2,664,042	106,050,126	7,712,795	7,480,020	19.0%	-3.0%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,551,577	1,315,637	1,333,718	1,504,254	4,216,989	6,492,555	5,943,971	25.1%	-8.4%
Bonds & Leases	0	5,589,649	3,181,012	0	100,590,025	308,914	258,131	n/a	-16.4%
Miscellaneous	1,082,290	1,239,091	601,293	1,159,788	1,243,112	911,326	1,277,918	2.8%	40.2%
Revenues from State Sources	27,128,951	24,434,544	26,213,111	28,228,701	31,079,788	33,727,670	30,914,599	2.2%	-8.3%
Reimbursements for Property Tax Relief (Tier 1)	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	2,098,075	0.0%	0.0%
Homestead Exemption (Tier 2) /1	649,793	712,285	703,243	562,033	727,201	857,577	881,470	5.2%	2.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	937,588	1,167,036	n/a	24.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,562,412	1,332,964	n/a	-14.7%
State-Shared Taxes (Aid to Subdivisions)	23,747	121,618	154,245	154,242	154,242	186,866	154,242	36.6%	-17.5%
Manufacturer's Depreciation Reimbursement	64,127	75,449	73,740	56,984	65,366	82,772	87,808	5.4%	6.1%
State Grants 4/	8,103,645	6,494,867	7,680,471	6,081,267	6,367,287	7,369,601	6,725,722	-3.1%	-8.7%
Education Finance Act (EFA)	10,486,356	9,866,226	10,325,440	13,161,235	13,777,909	13,777,908	11,102,788	1.0%	-19.4%
Education Improvement Act (EIA)	4,935,613	4,414,950	4,130,223	5,363,982	6,863,646	6,112,400	6,897,811	5.7%	12.8%
Education Lottery	767,595	651,074	1,047,674	750,883	1,026,062	742,471	466,683	-8.0%	-37.1%
Revenues from Federal Sources	7,238,014	7,753,197	8,876,282	9,318,051	9,528,799	9,810,169	10,697,777	6.7%	9.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	49,877,176	48,963,391	53,852,617	55,170,832	66,415,938	77,346,677	88,355,889	10.0%	14.2%
Administration	19,954,040	18,763,785	19,973,445	22,656,978	24,606,818	25,847,742	25,807,062	4.4%	-0.2%
Instruction	27,589,572	27,344,354	28,195,987	29,042,668	31,926,642	32,867,610	32,520,647	2.8%	-1.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	29	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	4,424	0	0	0	n/a	n/a
Debt Service/Interest on Debt	1,333,169	1,528,481	1,503,111	1,576,029	5,535,962	6,234,362	6,786,682	31.2%	8.9%
Purchase of Land & Facility Construction	998,601	1,199,145	4,176,661	1,734,935	3,865,631	12,278,754	22,941,862	68.6%	86.8%
All Other	1,794	127,626	3,384	155,798	480,885	118,209	299,636	134.7%	153.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Colleton County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	20,140,887	29,323,816	23,500,703	29,399,636	28,302,489	29,238,880	34,915,776	9.6%	19.4%
Revenues from Local Sources	16,720,140	22,252,947	18,540,820	24,234,958	23,897,182	24,234,255	27,340,635	8.5%	12.8%
Current Property Taxes	10,658,276	14,453,537	9,916,588	14,865,581	14,986,016	14,985,467	17,100,868	8.2%	14.1%
Current Real & Personal Property Taxes	9,587,173	12,029,299	8,911,478	12,782,051	13,210,079	13,264,819	14,988,294	7.7%	13.0%
Fee In Lieu of Property Tax	18,152	908,462	25,695	776,260	298,313	384,154	519,636	74.9%	35.3%
All Other	1,052,951	1,515,776	979,415	1,307,270	1,477,623	1,336,494	1,592,938	7.1%	19.2%
Local Options Sales Tax (1%)	1,732,017	1,541,941	1,824,007	2,271,363	2,395,063	2,870,454	1,908,551	1.6%	-33.5%
Local Hospitality Tax (2%)	594,737	620,593	679,571	599,306	472,359	427,509	322,340	-9.7%	-24.6%
Local Accommodations Tax (3%)	369,776	411,684	418,793	453,885	326,929	326,133	398,010	1.2%	22.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,365,334	5,225,191	5,701,861	6,044,823	5,716,815	5,624,692	7,610,866	14.6%	35.3%
Licenses & Permits	462,921	527,097	620,426	718,551	669,545	677,764	469,792	0.2%	-30.7%
Service Revenue & Charges	2,792,788	4,626,041	4,940,173	4,857,610	4,564,362	4,628,146	6,480,644	15.1%	40.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	109,625	72,053	141,262	468,662	482,908	318,782	660,430	34.9%	107.2%
Revenues from State Sources	3,079,445	4,083,289	3,284,673	3,476,385	3,561,278	3,532,893	3,763,710	3.4%	6.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	573,071	721,207	497,425	637,849	675,745	722,041	746,204	4.5%	3.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,122,066	2,247,477	2,278,428	2,214,135	2,336,319	2,577,832	2,391,453	2.0%	-7.2%
Manufacturer's Depreciation Reimbursement	56,643	76,708	51,860	64,821	59,534	65,564	67,626	3.0%	3.1%
State Grants	327,665	1,037,897	456,960	559,580	489,680	167,456	558,427	9.3%	233.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	161,794	2,371,590	1,027,652	998,996	787,801	1,412,143	859,626	32.1%	-39.1%
Revenues from Other Local Sources	179,508	615,990	647,557	689,297	56,228	59,589	2,951,805	59.5%	4853.6%
Total Expenditures (County only)	16,972,171	25,202,983	23,053,353	33,796,679	33,057,301	32,677,502	28,732,334	9.2%	-12.1%
Administration	5,178,278	4,855,948	4,534,905	7,144,917	5,998,647	6,476,598	5,075,570	-0.3%	-21.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	7,876,369	13,800,325	10,887,405	16,186,907	13,426,933	14,839,811	14,349,934	10.5%	-3.3%
Transportation	1,514,074	1,400,413	2,008,965	2,157,486	1,628,780	1,681,588	1,348,601	-1.9%	-19.8%
Health & Human Services	2,172,163	136,805	736,684	1,083,368	1,145,696	681,160	1,299,362	-8.2%	90.8%
Environment & Housing	0	1,605,516	1,618,879	1,864,575	1,633,452	1,743,026	1,185,555	n/a	-32.0%
Recreation & Culture	0	1,096,465	840,995	1,655,315	1,083,664	1,179,480	1,034,486	n/a	-12.3%
Debt Service/Interest on Debt	0	0	58,744	890,054	1,196,816	1,021,343	4,422,034	n/a	333.0%
Land Purchase & Facility Construction	231,287	2,284,985	1,107,355	2,505,490	6,743,284	5,035,723	0	-100.0%	n/a
All Other	0	22,526	1,259,421	308,567	200,029	18,773	16,792	n/a	-10.6%

Colleton County

	FY 03 /1	FY 04 /2	FY 05	FY 06	FY 07 /2	FY 08 /1 /2	FY 09 /1	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	8,087,165	10,010,218	8,041,055	15,252,339	12,104,450	9,229,783	9,207,481	2.2%	-0.2%
Revenues from Local Sources	5,515,057	5,887,674	6,642,917	7,833,812	9,224,777	8,559,020	8,487,501	7.4%	-0.8%
Current Property Taxes	1,277,190	1,245,737	1,346,178	1,717,343	2,052,205	2,243,605	2,114,075	8.8%	-5.8%
Current Real & Personal Property Taxes	1,230,556	1,170,928	1,275,665	1,630,758	1,952,284	2,138,389	2,001,184	8.4%	-6.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	46,634	74,809	70,513	86,585	99,921	105,216	112,891	15.9%	7.3%
Local Options Sales Tax	1,039,633	1,164,442	1,224,297	1,391,125	1,480,439	1,430,105	1,371,421	4.7%	-4.1%
Local Hospitality Tax	82,581	168,409	97,915	125,218	462,802	478,568	490,787	34.6%	2.6%
Local Accommodations Tax	183,799	189,769	201,303	251,449	633,683	437,367	441,779	15.7%	1.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,931,854	3,119,317	3,773,224	4,348,677	4,595,648	3,969,375	4,069,439	5.6%	2.5%
Licenses & Permits	1,734,680	1,737,422	2,144,443	2,508,775	2,597,353	2,543,140	2,671,362	7.5%	5.0%
Service Revenue & Charges	821,153	1,135,761	1,313,140	1,364,354	1,331,031	982,118	1,104,986	5.1%	12.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	376,021	246,134	315,641	475,548	667,264	444,117	293,091	-4.1%	-34.0%
Revenues from State Sources	1,965,731	1,994,415	676,332	5,726,324	2,679,673	435,138	519,980	-19.9%	19.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	91,166	91,914	94,374	79,608	79,509	82,729	83,642	-1.4%	1.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	309,596	288,659	297,688	415,736	346,152	352,409	339,175	1.5%	-3.8%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	1,564,969	1,613,842	284,270	5,230,980	2,254,012	0	97,163	-37.1%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	341,377	1,356,864	262,181	0	0	35,625	0	-100.0%	n/a
Revenues from Other Local Sources	265,000	771,265	459,625	1,692,203	200,000	200,000	200,000	-4.6%	0.0%
Total Expenditures (Cities only)	6,128,097	7,031,710	7,416,112	16,071,273	8,996,663	9,726,230	12,681,976	12.9%	30.4%
Administration	1,049,152	1,364,685	1,102,418	2,102,070	2,090,560	2,272,273	2,373,605	14.6%	4.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,402,995	3,205,801	2,792,420	3,275,226	3,471,381	3,756,876	3,898,256	8.4%	3.8%
Transportation	921,796	938,809	1,073,762	1,214,709	1,322,485	161,848	187,970	-23.3%	16.1%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	893,009	924,806	1,104,002	662,922	681,232	2,176,486	2,045,288	14.8%	-6.0%
Recreation & Culture	170,093	205,721	394,445	283,062	351,081	413,485	679,340	26.0%	64.3%
Debt Service/Interest on Debt	50,901	70,618	87,308	287,302	190,668	184,184	486,974	45.7%	164.4%
Purchase of Land & Facility Construction	549,911	266,491	532,809	196,856	755,002	578,512	2,348,918	27.4%	306.0%
All Other	90,240	54,779	328,948	8,049,126	134,254	182,566	661,625	39.4%	262.4%

* Cities Included: Cottageville, Edisto Beach, Lodge, Smoaks, Walterboro, Williams.

/1 In FYs 03, 08 & 09 Cottageville was excluded.

/2 In FYs 04, 07, & 08 Lodge was excluded.

Colleton County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues									
Total Revenues	13,179,709	13,576,550	13,152,902	13,911,275	17,487,081	19,866,369	21,443,572	8.5%	7.9%
Owner Occupied	666,537	938,540	941,094	1,028,634	1,702,825	1,497,982	1,549,065	15.1%	3.4%
Agricultural (Private)	500,848	524,017	481,316	409,597	489,902	573,013	596,768	3.0%	4.1%
Agricultural (Corporate)	175,362	211,863	230,798	184,338	227,567	241,225	252,007	6.2%	4.5%
Commercial/Rental	5,532,508	5,598,273	5,489,584	7,522,336	9,324,088	10,910,722	12,404,425	14.4%	13.7%
Personal Property (Vehicles)	2,178,345	2,154,682	2,008,101	1,557,957	1,843,622	2,109,255	1,999,750	-1.4%	-5.2%
Other Personal Property	265,634	264,493	244,356	237,852	277,392	321,788	280,999	0.9%	-12.7%
Manufacturing	852,226	827,133	744,025	623,062	675,512	851,224	818,857	-0.7%	-3.8%
Utility	2,369,195	1,346,945	1,338,062	1,036,415	1,352,230	1,501,265	1,569,107	-6.6%	4.5%
Business Personal	460,002	483,107	481,960	348,952	438,146	537,159	642,669	5.7%	19.6%
Motor Carrier	158,862	131,176	127,217	146,139	200,450	203,574	188,541	2.9%	-7.4%
Fee-in-Lieu and Joint Industrial Park	20,191	1,096,323	1,066,389	815,994	955,348	1,119,161	1,141,384	95.9%	2.0%

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues									
Total Revenues	11,213,195	14,266,283	10,388,318	14,727,170	15,363,447	15,323,354	17,327,435	7.5%	13.1%
Owner Occupied	2,029,099	2,763,779	2,070,153	2,876,292	2,981,591	3,033,383	3,376,033	8.9%	11.3%
Agricultural (Private)	367,600	476,935	327,852	376,793	384,301	383,393	418,495	2.2%	9.2%
Agricultural (Corporate)	128,708	192,828	157,210	169,574	178,513	161,400	176,724	5.4%	9.5%
Commercial/Rental	4,060,608	5,095,276	3,739,271	6,919,877	7,314,220	7,300,176	8,698,839	13.5%	19.2%
Personal Property (Vehicles)	1,598,806	1,961,087	1,367,833	1,433,181	1,446,217	1,411,266	1,402,363	-2.2%	-0.6%
Other Personal Property	194,963	240,728	166,445	218,802	217,598	215,303	197,056	0.2%	-8.5%
Manufacturing	625,495	752,816	506,798	573,162	529,901	569,539	574,239	-1.4%	0.8%
Utility	1,738,881	1,225,924	911,431	953,409	1,060,748	1,004,470	1,100,367	-7.3%	9.5%
Business Personal	337,620	439,700	328,291	321,004	343,701	359,404	450,684	4.9%	25.4%
Motor Carrier	116,597	119,390	86,655	134,435	157,241	136,208	132,218	2.1%	-2.9%
Fee-in-Lieu and Joint Industrial Park	14,819	997,820	726,379	750,641	749,416	748,811	800,418	94.4%	6.9%

Darlington County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	135,853,220	139,532,380	188,952,283	159,546,031	167,715,932	168,764,567	171,800,143	4.0%	1.8%
Revenues from Local Sources	62,144,610	63,525,195	117,345,444	84,105,003	89,006,458	86,382,748	89,529,984	6.3%	3.6%
Current Property Taxes	39,469,685	40,808,884	40,714,294	43,610,529	46,792,627	44,104,061	46,837,356	2.9%	6.2%
Current Real & Personal Property Taxes	37,489,198	38,833,876	38,874,850	41,695,753	44,820,172	42,206,178	44,495,853	2.9%	5.4%
Fee In Lieu of Property Tax (only Counties and Cities)	1,465,103	1,317,744	1,358,628	1,151,176	986,343	1,104,193	1,037,367	-5.6%	-6.1%
All Other	515,383	657,263	480,816	763,599	986,112	793,691	1,304,137	16.7%	64.3%
Local Options Sales Tax	4,653,939	4,762,633	4,805,881	4,658,644	5,357,719	5,008,822	5,163,262	1.7%	3.1%
Local Hospitality Tax	0	0	464,401	539,592	572,085	609,130	695,920	n/a	14.2%
Local Accommodations Tax	14,339	899	15,311	19,920	129,037	93,729	151,808	48.2%	62.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	18,006,647	17,952,779	71,345,557	35,226,318	36,154,990	36,567,005	36,681,638	12.6%	0.3%
Licenses & Permits	3,661,484	3,545,210	3,944,180	4,324,049	4,331,871	4,575,883	3,873,266	0.9%	-15.4%
Service Revenue & Charges	9,346,838	9,817,545	8,846,906	16,253,556	18,220,119	16,506,989	17,465,715	11.0%	5.8%
Bonds & Leases	0	0	49,000,000	3,400,000	3,000,000	4,000,000	5,000,000	n/a	25.0%
Miscellaneous	4,998,325	4,590,024	9,554,471	11,248,713	10,603,000	11,484,133	10,342,657	12.9%	-9.9%
Revenues from State Sources	59,605,202	58,213,495	56,908,929	59,371,787	63,261,965	67,740,569	65,238,760	1.5%	-3.7%
Reimbursements for Property Tax Relief (Tier 1)	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,999,316	2,067,592	2,045,206	2,309,866	2,514,758	2,602,770	2,686,088	5.0%	3.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	3,174,163	3,582,200	n/a	12.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,686,824	4,923,051	4,952,653	5,143,436	5,182,795	5,613,266	4,971,440	1.0%	-11.4%
Manufacturer's Depreciation Reimbursement	348,884	404,510	331,000	478,741	470,659	487,782	504,299	6.3%	3.4%
State Grants	19,232,655	17,140,781	13,808,883	13,074,341	15,370,623	13,339,434	13,295,008	-6.0%	-0.3%
Education Finance Act (EFA)	19,757,346	19,510,731	20,862,164	25,249,901	25,796,778	27,187,002	24,181,683	3.4%	-11.1%
Education Improvement Act (EIA)	8,798,932	9,237,055	9,435,856	8,754,036	10,094,802	10,789,332	10,237,277	2.6%	-5.1%
Education Lottery	1,032,987	1,181,517	1,724,911	613,208	83,294	798,563	2,032,509	11.9%	154.5%
Revenues from Federal Sources	13,520,589	17,233,351	14,170,720	15,515,612	15,361,759	14,507,840	16,353,157	3.2%	12.7%
Revenues from Other Local Sources	582,819	560,339	527,190	553,630	85,750	89,796	1,032,722	10.0%	1050.1%
Total Expenditures (School Dist., Counties, & Cities)	133,157,142	132,355,590	144,615,812	181,589,663	165,096,028	173,429,247	168,911,447	4.0%	-2.6%
Administration	43,437,375	44,572,113	46,715,779	45,346,472	47,152,120	50,949,167	53,787,034	3.6%	5.6%
Instruction	49,804,873	50,549,874	51,430,685	52,244,466	54,993,398	57,498,192	56,950,638	2.3%	-1.0%
Public Safety	14,555,455	14,659,366	15,107,639	15,968,865	17,078,162	17,706,714	17,463,213	3.1%	-1.4%
Transportation	2,156,073	3,250,164	4,003,477	4,172,259	4,000,640	4,870,537	4,473,399	12.9%	-8.2%
Health & Human Services	2,281,661	2,401,450	2,405,974	2,599,518	2,834,506	6,098,354	3,181,171	5.7%	-47.8%
Environment & Housing	4,432,753	4,056,336	2,184,090	4,761,029	4,545,577	5,634,694	5,041,268	2.2%	-10.5%
Recreation & Culture	2,151,899	2,086,690	2,767,120	2,868,514	3,211,249	3,393,069	3,352,904	7.7%	-1.2%
Debt Service/Interest on Debt /4	3,832,851	3,028,448	4,576,968	8,817,332	9,299,007	11,280,499	12,256,099	21.4%	8.6%
Land Purchase & Facility Construction	8,434,468	6,388,843	13,563,684	37,085,598	13,560,520	12,898,317	4,372,677	-10.4%	-66.1%
All Other	2,069,734	1,362,306	1,860,396	7,725,610	8,420,849	3,099,704	8,033,044	25.4%	159.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Darlington County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	39,469,685	40,808,884	40,714,294	43,610,529	46,792,627	44,104,061	46,837,356	2.9%	6.2%
School District Total	28,302,103	29,068,485	30,602,584	31,250,230	34,258,115	31,178,033	33,453,092	2.8%	7.3%
County Total	8,357,487	8,807,117	7,651,108	9,333,783	9,670,013	9,884,043	10,165,359	3.3%	2.8%
Cities Total	2,810,095	2,933,282	2,460,602	3,026,516	2,864,499	3,041,985	3,218,905	2.3%	5.8%
Assessed Property Values for Tax Years									
	2002	2003	2004*	2005	2006	2007	2008		
Total Assessed Value	209,710,528	212,841,027	217,968,771	214,789,294	217,916,655	211,732,342	215,561,448	0.5%	1.8%
Owner Occupied (4% assessment ratio)	44,726,482	45,786,022	48,363,514	49,439,344	50,604,954	52,850,134	54,379,728	3.3%	2.9%
Agricultural (Private) (4%)	2,285,420	2,271,830	2,281,770	2,270,020	2,298,700	2,327,480	2,448,248	1.2%	5.2%
Agricultural (Corporate) (6%)	94,380	111,830	101,120	101,090	125,680	125,650	124,530	4.7%	-0.9%
Commercial/Rental (6%)	26,024,400	27,000,560	27,293,150	28,281,400	29,825,110	30,980,835	35,241,507	5.2%	13.8%
Personal Property (Vehicles) /6	30,811,866	29,714,879	28,607,616	26,271,793	25,348,884	24,115,077	22,456,364	-5.1%	-6.9%
Other Personal Property County (10.5%)	2,746,740	2,579,130	3,644,820	3,499,320	3,431,920	3,910,055	3,402,383	3.6%	-13.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	30,126,902	29,246,950	27,698,096	26,457,580	23,873,787	24,053,938	22,399,627	-4.8%	-6.9%
Utility (10.5%)	46,951,940	49,448,540	55,677,865	53,902,030	57,741,730	48,598,510	50,863,810	1.3%	4.7%
Business Personal (10.5%)	8,006,990	7,870,520	7,606,480	7,498,520	8,089,120	9,191,310	8,394,360	0.8%	-8.7%
Motor Carrier (9.5%)	1,220,575	1,096,287	1,082,696	1,632,585	1,224,154	1,343,495	1,684,005	5.5%	25.3%
Fee-in-Lieu and Joint Industrial Park /7	16,714,833	17,714,479	15,611,644	15,435,612	15,352,616	14,235,858	14,166,886	-2.7%	-0.5%
Total Average Millage Rates /2									
School Districts /3	152.8	154.2	157.6	162.9	174.4	179.9	189.2	3.6%	5.1%
Counties /4	36.7	38.9	31.0	42.0	42.7	44.6	45.8	3.8%	2.6%
Cities & Special Purpose Districts /5	55.2	57.0	51.4	48.0	46.9	49.3	43.5	-3.9%	-11.9%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	39,469,685	40,808,884	40,714,294	43,610,529	46,792,627	44,104,061	46,837,356	2.9%	6.2%
Owner Occupied	3,583,766	3,930,518	4,224,351	5,109,436	5,828,601	3,585,497	4,064,303	2.1%	13.4%
Agricultural (Private)	476,810	483,599	472,636	512,761	549,254	577,385	633,939	4.9%	9.8%
Agricultural (Corporate)	19,691	23,805	20,946	22,835	30,030	31,170	32,245	8.6%	3.4%
Commercial/Rental	5,429,501	5,747,548	5,653,388	6,388,317	7,126,452	7,685,506	9,125,281	9.0%	18.7%
Personal Property (Vehicles)	6,428,316	6,325,339	5,925,661	5,934,379	6,056,896	5,982,297	5,814,752	-1.7%	-2.8%
Other Personal Property County	573,056	549,014	754,973	790,441	820,028	969,979	880,998	7.4%	-9.2%
Manufacturing	7,750,514	7,543,476	7,095,895	7,127,521	6,690,778	7,071,323	6,837,428	-2.1%	-3.3%
Utility	9,795,639	10,525,999	11,532,877	12,175,609	13,796,887	12,055,974	13,170,451	5.1%	9.2%
Business Personal	1,670,508	1,675,380	1,575,574	1,693,796	1,932,825	2,280,115	2,173,599	4.5%	-4.7%
Motor Carrier	254,650	233,364	224,265	368,775	292,501	333,285	436,049	9.4%	30.8%
Fee-in-Lieu and Joint Industrial Park	3,487,235	3,770,841	3,233,730	3,486,659	3,668,375	3,531,531	3,668,311	0.8%	3.9%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

* Indicates year of local property tax reassessment

Darlington County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	99,089,206	98,936,009	151,777,369	112,622,731	118,170,632	122,726,199	122,792,207	3.6%	0.1%
Revenues from Local Sources	34,672,860	34,991,702	89,769,521	47,882,342	51,200,634	48,644,137	49,278,872	6.0%	1.3%
Current Property Taxes	28,302,103	29,068,485	30,602,584	31,250,230	34,258,115	31,178,033	33,453,092	2.8%	7.3%
Current Real & Personal Property Taxes	28,302,103	29,068,485	30,602,584	31,079,957	34,063,638	30,955,753	33,225,871	2.7%	7.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	170,273	194,477	222,280	227,221	n/a	2.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,370,757	5,923,217	59,166,937	16,632,112	16,942,519	17,466,104	15,825,780	16.4%	-9.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,109,008	2,989,213	3,808,950	5,060,677	5,283,405	4,581,861	3,363,170	1.3%	-26.6%
Bonds & Leases	0	0	49,000,000	3,400,000	3,000,000	4,000,000	5,000,000	n/a	25.0%
Miscellaneous	3,261,749	2,934,004	6,357,987	8,171,435	8,659,114	8,884,243	7,462,610	14.8%	-16.0%
Revenues from State Sources	52,483,082	50,835,475	48,878,646	51,022,648	52,900,764	59,838,681	58,491,543	1.8%	-2.3%
Reimbursements for Property Tax Relief (Tier 1)	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,253,473	1,291,432	1,356,324	1,468,386	1,637,395	1,708,447	1,748,748	5.7%	2.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	3,174,163	3,582,200	n/a	12.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	330,263	330,262	330,263	330,263	330,263	330,263	330,263	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	17,561,824	15,536,221	11,420,871	10,858,597	11,209,975	12,102,654	12,630,606	-5.3%	4.4%
Education Finance Act (EFA)	19,757,346	19,510,731	20,862,164	25,249,901	25,796,778	27,187,002	24,181,683	3.4%	-11.1%
Education Improvement Act (EIA)	8,798,932	9,237,055	9,435,856	8,754,036	10,094,802	10,789,332	10,237,277	2.6%	-5.1%
Education Lottery	1,032,987	1,181,517	1,724,911	613,208	83,294	798,563	2,032,509	11.9%	154.5%
Revenues from Federal Sources	11,933,264	13,108,832	13,129,202	13,717,741	14,069,234	14,199,767	15,376,272	4.3%	8.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	98,130,567	95,894,218	107,700,260	139,047,774	121,438,646	123,812,826	118,737,081	3.2%	-4.1%
Administration	35,547,807	35,899,017	37,233,100	39,227,452	42,001,084	44,122,037	46,385,356	4.5%	5.1%
Instruction	49,804,873	50,549,874	51,430,685	52,244,466	54,993,398	57,498,192	56,950,638	2.3%	-1.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	68,711	20,306	0	0	0	0	0	-100.0%	n/a
Environment & Housing	0	0	30	0	0	0	0	n/a	n/a
Recreation & Culture	47,410	53,642	99,894	124,006	99,782	159,278	2,668	-38.1%	-98.3%
Debt Service/Interest on Debt	3,367,137	2,550,593	4,143,159	7,135,442	8,477,349	9,875,007	10,023,624	19.9%	1.5%
Purchase of Land & Facility Construction	7,369,610	5,728,496	12,932,996	36,809,392	13,330,334	9,306,089	2,299,816	-17.6%	-75.3%
All Other	1,925,019	1,092,290	1,860,396	3,507,016	2,536,699	2,852,223	3,074,979	8.1%	7.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Darlington County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	23,680,364	23,848,974	22,367,214	31,030,617	32,442,542	29,577,028	31,740,640	5.0%	7.3%
Revenues from Local Sources	17,481,411	18,128,639	15,616,685	23,680,785	23,746,978	22,888,838	25,345,606	6.4%	10.7%
Current Property Taxes	8,357,487	8,807,117	7,651,108	9,333,783	9,670,013	9,884,043	10,165,359	3.3%	2.8%
Current Real & Personal Property Taxes	6,752,006	7,193,096	5,920,478	7,936,469	8,003,819	8,337,888	8,317,795	3.5%	-0.2%
Fee In Lieu of Property Tax	1,152,817	1,045,006	1,314,014	877,605	956,437	1,046,497	932,167	-3.5%	-10.9%
All Other	452,663	569,014	416,616	519,708	709,757	499,659	915,398	12.5%	83.2%
Local Options Sales Tax (1%)	3,156,439	3,140,107	3,195,218	3,011,938	3,619,656	3,241,513	3,342,025	1.0%	3.1%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	65,697	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,967,485	6,181,415	4,770,359	11,285,064	10,457,309	9,763,281	11,772,525	12.0%	20.6%
Licenses & Permits	697,624	702,927	871,639	867,761	721,267	769,700	206,545	-18.4%	-73.2%
Service Revenue & Charges	4,051,740	4,403,024	2,443,410	8,088,517	8,676,188	7,729,165	9,807,341	15.9%	26.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,218,121	1,075,464	1,455,310	2,328,786	1,059,854	1,264,416	1,758,639	6.3%	39.1%
Revenues from State Sources	5,504,336	5,165,783	5,835,584	5,837,491	8,070,789	6,424,548	5,521,155	0.1%	-14.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	489,489	512,210	424,040	568,379	596,331	615,278	644,753	4.7%	4.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,202,463	3,265,193	3,288,828	3,452,827	3,771,358	4,463,906	3,928,233	3.5%	-12.0%
Manufacturer's Depreciation Reimbursement	287,589	337,752	264,148	414,519	408,280	420,113	429,101	6.9%	2.1%
State Grants	1,524,794	1,050,627	1,858,569	1,401,765	3,294,821	925,251	519,069	-16.4%	-43.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	604,393	554,552	914,945	1,512,342	611,265	239,987	17,835	-44.4%	-92.6%
Revenues from Other Local Sources	90,224	0	0	0	13,510	23,655	856,044	45.5%	3518.9%
Total Expenditures (County only)	24,048,976	24,126,666	22,988,013	27,173,529	27,813,137	29,336,767	30,596,493	4.1%	4.3%
Administration	5,191,668	5,471,462	5,707,762	2,104,977	1,729,654	2,728,258	2,228,345	-13.1%	-18.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	9,639,835	9,195,176	9,354,261	9,648,467	10,664,598	11,101,468	10,985,377	2.2%	-1.0%
Transportation	1,339,437	2,032,949	2,561,175	3,315,666	2,984,290	3,724,651	3,364,136	16.6%	-9.7%
Health & Human Services	2,212,950	2,305,897	2,338,132	2,599,518	2,834,506	6,098,354	3,181,171	6.2%	-47.8%
Environment & Housing	2,736,202	2,372,495	398,624	2,778,032	2,808,801	3,465,037	3,013,647	1.6%	-13.0%
Recreation & Culture	1,566,311	1,513,888	1,684,528	1,683,092	1,929,310	1,971,518	2,017,827	4.3%	2.3%
Debt Service/Interest on Debt	360,857	333,759	312,843	825,183	0	0	847,925	15.3%	n/a
Land Purchase & Facility Construction	857,001	631,024	630,688	0	0	0	0	-100.0%	n/a
All Other	144,715	270,016	0	4,218,594	4,861,978	247,481	4,958,065	80.2%	1903.4%

Darlington County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	13,083,650	16,747,397	14,807,700	15,892,683	17,102,758	16,461,340	17,267,296	4.7%	4.9%
Revenues from Local Sources	9,990,339	10,404,854	11,959,238	12,541,876	14,058,846	14,849,773	14,905,506	6.9%	0.4%
Current Property Taxes	2,810,095	2,933,282	2,460,602	3,026,516	2,864,499	3,041,985	3,218,905	2.3%	5.8%
Current Real & Personal Property Taxes	2,435,089	2,572,295	2,351,788	2,679,327	2,752,715	2,912,537	2,952,187	3.3%	1.4%
Fee In Lieu of Property Tax	312,286	272,738	44,614	273,571	29,906	57,696	105,200	-16.6%	82.3%
All Other	62,720	88,249	64,200	73,618	81,878	71,752	161,518	17.1%	125.1%
Local Options Sales Tax	1,497,500	1,622,526	1,610,663	1,646,706	1,738,063	1,767,309	1,821,237	3.3%	3.1%
Local Hospitality Tax	0	0	464,401	539,592	572,085	609,130	695,920	n/a	14.2%
Local Accommodations Tax	14,339	899	15,311	19,920	129,037	93,729	86,111	34.8%	-8.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,668,405	5,848,147	7,408,261	7,309,142	8,755,162	9,337,620	9,083,333	8.2%	-2.7%
Licenses & Permits	2,963,860	2,842,283	3,072,541	3,456,288	3,610,604	3,806,183	3,666,721	3.6%	-3.7%
Service Revenue & Charges	2,186,090	2,425,308	2,594,546	3,104,362	4,260,526	4,195,963	4,295,204	11.9%	2.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	518,455	580,556	1,741,174	748,492	884,032	1,335,474	1,121,408	13.7%	-16.0%
Revenues from State Sources	1,617,784	2,212,237	2,194,699	2,511,648	2,290,412	1,477,340	1,226,062	-4.5%	-17.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	256,354	263,950	264,842	273,101	281,032	279,045	292,587	2.2%	4.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,154,098	1,327,596	1,333,562	1,360,346	1,081,174	819,097	712,944	-7.7%	-13.0%
Manufacturer's Depreciation Reimbursement	61,295	66,758	66,852	64,222	62,379	67,669	75,198	3.5%	11.1%
State Grants	146,037	553,933	529,443	813,979	865,827	311,529	145,333	-0.1%	-53.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	982,932	3,569,967	126,573	285,529	681,260	68,086	959,050	-0.4%	1308.6%
Revenues from Other Local Sources	492,595	560,339	527,190	553,630	72,240	66,141	176,678	-15.7%	167.1%
Total Expenditures (Cities only)	10,977,599	12,334,706	13,927,539	15,368,360	15,844,245	20,279,654	19,577,873	10.1%	-3.5%
Administration	2,697,900	3,201,634	3,774,917	4,014,043	3,421,382	4,098,872	5,173,333	11.5%	26.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,915,620	5,464,190	5,753,378	6,320,398	6,413,564	6,605,246	6,477,836	4.7%	-1.9%
Transportation	816,636	1,217,215	1,442,302	856,593	1,016,350	1,145,886	1,109,263	5.2%	-3.2%
Health & Human Services	0	75,247	67,842	0	0	0	0	n/a	n/a
Environment & Housing	1,696,551	1,683,841	1,785,436	1,982,997	1,736,776	2,169,657	2,027,621	3.0%	-6.5%
Recreation & Culture	538,178	519,160	982,698	1,061,416	1,182,157	1,262,273	1,332,409	16.3%	5.6%
Debt Service/Interest on Debt	104,857	144,096	120,966	856,707	821,658	1,405,492	1,384,550	53.7%	-1.5%
Purchase of Land & Facility Construction	207,857	29,323	0	276,206	230,186	3,592,228	2,072,861	46.7%	-42.3%
All Other	0	0	0	0	1,022,172	0	0	n/a	n/a

* Cities Included: Darlington, Hartsville, Lamar & Society Hill.

Darlington County

Darlington County								6 Year	FY 09
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Compound	Percent
								Growth Rate	Change
Total Revenues	28,302,103	29,068,485	30,602,584	31,250,230	34,258,115	31,178,033	33,453,092	2.8%	7.3%
Owner Occupied	3,087,355	3,311,228	3,873,603	4,307,555	5,077,643	2,587,766	2,958,017	-0.7%	14.3%
Agricultural (Private)	349,284	350,280	359,596	369,885	400,911	418,821	463,201	4.8%	10.6%
Agricultural (Corporate)	14,424	17,242	15,936	16,472	21,920	22,610	23,561	8.5%	4.2%
Commercial/Rental	3,977,346	4,163,062	4,301,271	4,608,266	5,201,733	5,574,887	6,667,582	9.0%	19.6%
Personal Property (Vehicles)	4,709,022	4,581,567	4,508,424	4,280,814	4,421,044	4,339,419	4,248,674	-1.7%	-2.1%
Other Personal Property	419,788	397,661	574,406	570,191	598,554	703,600	643,720	7.4%	-8.5%
Manufacturing	4,604,338	4,509,420	4,365,088	4,311,087	4,163,776	4,328,417	4,237,939	-1.4%	-2.1%
Utility	7,175,732	7,624,188	8,774,567	8,782,977	10,070,610	8,745,122	9,623,273	5.0%	10.0%
Business Personal	1,223,720	1,213,511	1,198,745	1,221,834	1,410,806	1,653,942	1,588,187	4.4%	-4.0%
Motor Carrier	186,542	169,030	170,628	266,019	213,502	241,757	318,608	9.3%	31.8%
Fee-in-Lieu and Joint Industrial Park	2,554,552	2,731,294	2,460,321	2,515,130	2,677,617	2,561,690	2,680,330	0.8%	4.6%

								6 Year	FY 09
								Compound	Percent
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Growth Rate	Change
Total Revenues	7,694,159	8,274,321	6,761,134	9,024,557	9,309,907	9,452,825	9,877,945	4.3%	4.5%
Owner Occupied	1,640,989	1,779,959	1,500,179	2,077,237	2,161,961	2,359,503	2,491,911	7.2%	5.6%
Agricultural (Private)	83,851	88,319	70,778	95,377	98,206	103,911	112,189	5.0%	8.0%
Agricultural (Corporate)	3,463	4,347	3,137	4,247	5,369	5,610	5,706	8.7%	1.7%
Commercial/Rental	954,820	1,049,663	846,601	1,188,267	1,274,198	1,383,144	1,614,916	9.2%	16.8%
Personal Property (Vehicles)	1,130,470	1,155,184	887,374	1,103,832	1,082,963	1,076,622	1,029,046	-1.6%	-4.4%
Other Personal Property	100,776	100,265	113,058	147,027	146,620	174,565	155,912	7.5%	-10.7%
Manufacturing	1,105,339	1,136,993	859,162	1,111,638	1,019,944	1,073,892	1,026,446	-1.2%	-4.4%
Utility	1,722,640	1,922,341	1,727,062	2,264,740	2,466,861	2,169,688	2,330,797	5.2%	7.4%
Business Personal	293,772	305,971	235,944	315,057	345,586	410,348	384,665	4.6%	-6.3%
Motor Carrier	44,782	42,619	33,584	68,594	52,299	59,981	77,168	9.5%	28.7%
Fee-in-Lieu and Joint Industrial Park	613,258	688,661	484,255	648,541	655,899	635,562	649,187	1.0%	2.1%

Dillon County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	62,279,568	67,696,642	67,470,551	75,096,641	78,469,296	82,274,935	76,999,789	3.6%	-6.4%
Revenues from Local Sources	23,105,241	26,274,611	26,428,258	32,024,589	30,996,647	31,438,347	31,581,512	5.3%	0.5%
Current Property Taxes	11,484,676	12,848,167	11,325,890	13,596,363	14,666,458	14,273,220	14,761,081	4.3%	3.4%
Current Real & Personal Property Taxes	10,600,353	11,833,633	10,545,289	12,540,521	13,770,625	13,075,575	13,487,788	4.1%	3.2%
Fee In Lieu of Property Tax (only Counties and Cities)	139,446	251,307	121,037	190,678	59,297	241,850	210,339	7.1%	-13.0%
All Other	744,877	763,226	659,564	865,164	836,537	955,795	1,062,955	6.1%	11.2%
Local Options Sales Tax	1,780,989	1,798,708	2,001,509	2,061,478	2,302,913	2,427,798	2,576,978	6.4%	6.1%
Local Hospitality Tax	0	144,889	348,121	371,204	412,833	408,069	501,724	n/a	23.0%
Local Accommodations Tax	107,537	117,754	112,195	101,913	125,475	115,717	100,025	-1.2%	-13.6%
Capital Projects/Transportation Tax	0	1,928,012	2,225,813	4,091,016	2,437,943	2,548,353	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	9,732,039	9,437,081	10,414,729	11,802,615	11,051,024	11,593,464	13,641,704	5.8%	17.7%
Licenses & Permits	1,466,313	1,384,789	1,413,465	1,536,736	1,544,716	1,487,136	1,994,926	5.3%	34.1%
Service Revenue & Charges	7,005,554	7,208,635	7,919,823	9,406,521	8,744,969	8,807,247	9,768,194	5.7%	10.9%
Bonds & Leases	700,000	149,500	0	0	0	0	0	-100.0%	n/a
Miscellaneous	560,172	694,157	1,081,441	859,358	761,339	1,299,081	1,878,584	22.3%	44.6%
Revenues from State Sources	30,052,851	29,574,273	30,965,131	33,063,602	33,033,979	38,627,585	35,580,786	2.9%	-7.9%
Reimbursements for Property Tax Relief (Tier 1)	828,788	858,141	845,051	845,051	845,051	1,562,294	1,450,727	9.8%	-7.1%
Homestead Exemption (Tier 2) /1	657,256	719,297	696,078	827,954	945,537	975,839	1,064,322	8.4%	9.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,252,724	1,471,413	n/a	17.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,247,276	1,028,587	n/a	-17.5%
State-Shared Taxes (Aid to Subdivisions)	2,065,823	2,046,834	2,040,031	2,078,359	2,291,279	2,518,437	2,346,627	2.1%	-6.8%
Manufacturer's Depreciation Reimbursement	117,893	151,972	149,273	208,208	243,464	245,400	199,585	9.2%	-18.7%
State Grants	8,950,965	8,659,032	9,099,796	8,146,794	7,480,291	8,785,031	8,667,350	-0.5%	-1.3%
Education Finance Act (EFA)	11,726,659	11,457,394	11,794,553	14,555,885	14,710,153	15,569,667	14,293,869	3.4%	-8.2%
Education Improvement Act (EIA)	4,782,273	4,721,094	4,866,591	5,772,989	5,938,728	5,807,189	4,580,538	-0.7%	-21.1%
Education Lottery	923,194	960,509	1,473,758	628,363	579,475	663,727	477,768	-10.4%	-28.0%
Revenues from Federal Sources	9,074,671	11,769,767	10,035,472	9,794,380	8,992,385	9,783,725	10,092,765	1.8%	3.2%
Revenues from Other Local Sources	46,805	77,991	41,690	214,070	5,446,286	1,334,725	471,355	47.0%	-64.7%
Total Expenditures (School Dist., Counties, & Cities)	60,451,497	63,451,893	68,389,364	69,451,555	72,024,997	77,410,206	86,263,352	6.1%	11.4%
Administration	21,908,484	22,369,999	25,245,913	27,335,035	28,331,230	27,720,103	30,593,767	5.7%	10.4%
Instruction	23,106,533	23,653,361	23,667,014	23,730,030	25,089,105	26,371,609	26,979,960	2.6%	2.3%
Public Safety	5,885,124	6,218,848	7,885,406	7,764,131	8,218,291	9,927,168	13,855,613	15.3%	39.6%
Transportation	1,585,026	1,637,610	1,944,367	1,856,363	1,357,197	1,828,402	3,250,022	12.7%	77.8%
Health & Human Services	842,937	851,966	974,753	1,212,710	1,647,705	586,542	1,719,297	12.6%	193.1%
Environment & Housing	2,219,206	2,350,681	2,775,363	1,334,966	2,165,099	3,972,642	4,750,843	13.5%	19.6%
Recreation & Culture	758,081	983,058	1,021,272	900,841	1,186,004	4,377,058	2,402,444	21.2%	-45.1%
Debt Service/Interest on Debt /4	46,500	531,575	363,857	3,288,397	2,755,342	615,938	974,931	66.1%	58.3%
Land Purchase & Facility Construction	3,205,280	4,040,141	3,251,872	1,139,973	961,691	1,697,381	1,359,356	-13.3%	-19.9%
All Other	894,326	814,654	1,259,547	889,109	313,333	313,363	377,119	-13.4%	20.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Dillon County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	11,484,676	12,848,167	11,325,890	13,596,363	14,666,458	14,273,220	14,761,081	4.3%	3.4%
School District Total	6,062,909	6,886,915	6,516,859	6,822,692	7,676,922	7,024,669	7,015,310	2.5%	-0.1%
County Total	4,106,463	4,631,273	3,580,698	4,917,142	5,459,995	6,208,579	6,485,807	7.9%	4.5%
Cities Total	1,315,304	1,329,979	1,228,333	1,856,529	1,529,541	1,039,972	1,259,964	-0.7%	21.2%

Assessed Property Values for Tax Years	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	66,062,679	65,980,413	64,453,289	65,249,196	71,031,926	71,995,241	71,050,624	1.2%	-1.3%
Owner Occupied (4% assessment ratio)	14,508,080	14,897,760	15,109,630	15,371,210	18,091,740	18,364,480	18,570,320	4.2%	1.1%
Agricultural (Private) (4%)	2,318,200	2,308,230	2,314,070	2,331,840	2,398,640	2,435,660	2,484,010	1.2%	2.0%
Agricultural (Corporate) (6%)	342,570	337,870	336,210	319,090	314,900	318,350	314,060	-1.4%	-1.3%
Commercial/Rental (6%)	14,905,610	14,955,070	15,103,200	15,322,430	17,649,690	17,747,640	18,318,140	3.5%	3.2%
Personal Property (Vehicles) /6	12,070,257	11,444,794	10,869,842	10,086,985	9,700,415	9,459,371	9,013,664	-4.8%	-4.7%
Other Personal Property County (10.5%)	641,190	675,980	639,300	620,140	650,860	644,330	624,570	-0.4%	-3.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	10,147,510	9,718,320	8,707,910	9,134,990	9,267,060	9,560,410	8,879,490	-2.2%	-7.1%
Utility (10.5%)	5,220,440	5,381,710	5,521,930	6,251,910	6,481,520	6,647,350	6,578,350	3.9%	-1.0%
Business Personal (10.5%)	3,721,810	3,665,680	3,457,390	3,256,810	3,222,290	3,866,660	3,696,730	-0.1%	-4.4%
Motor Carrier (9.5%)	759,589	752,190	742,750	788,253	879,150	980,452	965,648	4.1%	-1.5%
Fee-in-Lieu and Joint Industrial Park /7	1,427,423	1,842,809	1,651,057	1,765,538	2,375,661	1,970,538	1,605,642	2.0%	-18.5%

Total Average Millage Rates /2	302.5	310.8	322.4	334.0	344.7	356.0	363.5	3.1%	2.1%
School Districts /3	104.3	117.4	114.2	117.5	120.0	136.7	139.9	5.0%	2.3%
Counties /4	64.0	70.6	57.3	77.6	81.7	89.3	95.2	6.8%	6.5%
Cities & Special Purpose Districts /5	134.2	122.8	150.9	138.9	143.0	130.0	128.5	-0.7%	-1.2%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	11,484,676	12,848,167	11,325,890	13,596,363	14,666,458	14,273,220	14,761,081	4.3%	3.4%
Owner Occupied	1,331,843	1,622,986	1,446,881	1,879,188	2,385,898	755,220	858,560	-7.1%	13.7%
Agricultural (Private)	450,261	495,867	457,620	538,874	553,727	602,941	648,082	6.3%	7.5%
Agricultural (Corporate)	66,537	72,583	66,487	73,740	72,695	78,807	81,939	3.5%	4.0%
Commercial/Rental	2,895,099	3,212,735	2,986,738	3,540,920	4,074,438	4,393,380	4,779,228	8.7%	8.8%
Personal Property (Vehicles)	2,344,391	2,458,637	2,149,569	2,331,041	2,239,345	2,341,642	2,351,677	0.1%	0.4%
Other Personal Property County	124,538	145,218	126,425	143,311	150,251	159,502	162,951	4.6%	2.2%
Manufacturing	2,110,384	2,339,054	1,843,073	2,301,718	2,198,601	2,608,504	2,527,010	3.0%	-3.1%
Utility	1,013,960	1,156,130	1,091,991	1,444,778	1,496,262	1,645,534	1,716,300	9.2%	4.3%
Business Personal	722,883	787,483	683,717	752,629	743,867	957,181	964,482	4.9%	0.8%
Motor Carrier	147,534	161,590	146,883	182,160	202,952	242,708	251,939	9.3%	3.8%
Fee-in-Lieu and Joint Industrial Park	277,247	395,883	326,505	408,005	548,422	487,801	418,914	7.1%	-14.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Dillon County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	42,651,786	45,521,687	43,777,168	45,625,994	47,657,792	51,028,124	49,844,003	2.6%	-2.3%
Revenues from Local Sources	8,787,869	8,902,576	8,607,627	8,964,577	9,889,096	9,392,719	9,035,836	0.5%	-3.8%
Current Property Taxes	6,062,909	6,886,915	6,516,859	6,822,692	7,676,922	7,024,669	7,015,310	2.5%	-0.1%
Current Real & Personal Property Taxes	5,959,645	6,798,537	6,430,655	6,725,351	7,584,846	6,892,502	6,910,131	2.5%	0.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	103,264	88,378	86,204	97,341	92,076	132,167	105,179	0.3%	-20.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,724,960	2,015,661	2,090,768	2,141,885	2,212,174	2,368,050	2,020,526	-4.9%	-14.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,627,486	1,482,007	1,494,677	1,559,104	1,722,625	1,767,159	1,546,349	-0.8%	-12.5%
Bonds & Leases	700,000	149,500	0	0	0	0	0	-100.0%	n/a
Miscellaneous	397,474	384,154	596,091	582,781	489,549	600,891	474,177	3.0%	-21.1%
Revenues from State Sources	26,045,274	25,619,213	26,074,055	28,070,016	29,434,758	34,108,336	32,115,436	3.6%	-5.8%
Reimbursements for Property Tax Relief (Tier 1)	828,788	858,141	845,051	845,051	845,051	1,562,294	1,450,727	9.8%	-7.1%
Homestead Exemption (Tier 2) /1	278,597	315,165	337,476	358,330	407,927	393,958	396,087	6.0%	0.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,252,724	1,471,413	n/a	17.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,247,276	1,028,587	n/a	-17.5%
State-Shared Taxes (Aid to Subdivisions)	96,931	81,974	81,058	81,183	75,498	74,324	63,645	-6.8%	-14.4%
Manufacturer's Depreciation Reimbursement	58,173	78,223	90,302	106,172	123,945	125,483	98,371	9.2%	-21.6%
State Grants 4/	7,350,659	7,146,713	6,585,266	5,722,043	6,753,981	7,411,694	8,254,431	2.0%	11.4%
Education Finance Act (EFA)	11,726,659	11,457,394	11,794,553	14,555,885	14,710,153	15,569,667	14,293,869	3.4%	-8.2%
Education Improvement Act (EIA)	4,782,273	4,721,094	4,866,591	5,772,989	5,938,728	5,807,189	4,580,538	-0.7%	-21.1%
Education Lottery	923,194	960,509	1,473,758	628,363	579,475	663,727	477,768	-10.4%	-28.0%
Revenues from Federal Sources	7,818,643	10,999,898	9,095,486	8,591,401	8,333,938	8,657,411	9,419,360	3.2%	8.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	44,420,469	46,799,012	45,699,916	46,231,694	48,491,584	52,121,620	53,373,759	3.1%	2.4%
Administration	17,473,622	18,710,673	19,813,358	20,964,864	21,804,696	23,694,692	24,370,615	5.7%	2.9%
Instruction	23,106,533	23,653,361	23,667,014	23,730,030	25,089,105	26,371,609	26,979,960	2.6%	2.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	44,988	48,638	43,355	42,730	35,310	59,279	33,013	-5.0%	-44.3%
Environment & Housing	0	0	99	0	0	0	0	n/a	n/a
Recreation & Culture	2,345	2,362	1,632	996	2,041	4,478	99	-41.0%	-97.8%
Debt Service/Interest on Debt	25,456	392,344	293,372	290,302	285,408	288,755	253,597	46.7%	-12.2%
Purchase of Land & Facility Construction	2,873,199	3,232,254	972,270	412,166	961,691	1,415,969	1,359,356	-11.7%	-4.0%
All Other	894,326	759,380	908,816	790,606	313,333	286,838	377,119	-13.4%	31.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Dillon County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	13,555,817	16,203,893	17,408,247	21,957,668	23,190,141	22,217,363	19,473,506	6.2%	-12.4%
Revenues from Local Sources	9,448,440	12,116,922	12,337,359	16,610,269	14,885,531	16,294,486	15,830,089	9.0%	-2.9%
Current Property Taxes	4,106,463	4,631,273	3,580,698	4,917,142	5,459,995	6,208,579	6,485,807	7.9%	4.5%
Current Real & Personal Property Taxes	3,493,273	3,825,548	2,996,743	4,109,868	4,769,809	5,251,321	5,454,502	7.7%	3.9%
Fee In Lieu of Property Tax	134,178	246,986	117,009	190,678	54,151	235,964	210,339	7.8%	-10.9%
All Other	479,012	558,738	466,946	616,596	636,036	721,294	820,967	9.4%	13.8%
Local Options Sales Tax (1%)	1,287,310	1,166,916	1,317,246	1,381,270	1,568,189	1,753,222	1,838,772	6.1%	4.9%
Local Hospitality Tax	0	0	0	0	0	0	72,715	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax (1%)	0	1,928,012	2,225,813	4,091,016	2,437,943	2,548,353	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,054,667	4,390,721	5,213,601	6,220,841	5,419,404	5,712,606	7,432,795	10.6%	30.1%
Licenses & Permits	195,360	195,882	193,314	188,734	234,472	203,780	342,921	9.8%	68.3%
Service Revenue & Charges	3,714,897	3,945,209	4,577,095	5,826,925	4,978,170	4,941,167	5,804,572	7.7%	17.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	144,410	249,630	443,192	205,182	206,762	567,659	1,285,302	44.0%	126.4%
Revenues from State Sources	3,513,903	3,508,825	4,433,072	4,414,498	2,811,764	3,812,555	2,724,023	-4.2%	-28.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	257,560	276,862	226,607	334,088	396,135	459,341	486,308	11.2%	5.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,629,039	1,664,323	1,669,469	1,707,610	1,856,733	2,035,946	1,883,159	2.4%	-7.5%
Manufacturer's Depreciation Reimbursement	53,795	68,713	51,802	98,992	114,225	119,454	100,743	11.0%	-15.7%
State Grants	1,573,509	1,498,927	2,485,194	2,273,809	444,670	1,197,813	253,813	-26.2%	-78.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	562,169	507,655	596,126	726,331	546,560	811,843	453,039	-3.5%	-44.2%
Revenues from Other Local Sources	31,305	70,491	41,690	206,570	4,946,286	1,298,479	466,355	56.9%	-64.1%
Total Expenditures (County only)	10,903,842	11,951,849	17,209,759	17,570,967	17,675,358	18,922,930	25,313,274	15.1%	33.8%
Administration	3,493,968	2,825,014	4,278,202	5,130,807	5,230,590	3,051,399	4,795,289	5.4%	57.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,660,099	4,165,895	5,713,121	5,527,889	5,863,880	7,732,533	11,352,367	20.8%	46.8%
Transportation	714,679	793,142	1,009,125	1,402,463	929,029	1,239,671	2,684,330	24.7%	116.5%
Health & Human Services	797,949	803,328	931,398	1,169,980	1,612,395	527,263	1,682,429	13.2%	219.1%
Environment & Housing	1,519,677	1,747,550	1,954,165	113,952	757,078	2,406,326	2,996,702	12.0%	24.5%
Recreation & Culture	466,345	652,398	622,930	599,801	816,673	3,710,769	1,607,949	22.9%	-56.7%
Debt Service/Interest on Debt	21,044	139,231	70,485	2,949,976	2,465,713	254,969	194,208	44.8%	-23.8%
Land Purchase & Facility Construction	230,081	770,017	2,279,602	676,099	0	0	0	-100.0%	n/a
All Other	0	55,274	350,731	0	0	0	0	n/a	n/a

Dillon County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08 /1	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	6,071,965	5,971,062	6,285,136	7,512,979	7,621,363	9,029,448	7,682,280	4.0%	-14.9%
Revenues from Local Sources	4,868,932	5,255,113	5,483,272	6,449,743	6,222,019	5,751,142	6,715,587	5.5%	16.8%
Current Property Taxes	1,315,304	1,329,979	1,228,333	1,856,529	1,529,541	1,039,972	1,259,964	-0.7%	21.2%
Current Real & Personal Property Taxes	1,147,435	1,209,548	1,117,891	1,705,302	1,415,970	931,752	1,123,155	-0.4%	20.5%
Fee In Lieu of Property Tax	5,268	4,321	4,028	0	5,146	5,886	0	-100.0%	n/a
All Other	162,601	116,110	106,414	151,227	108,425	102,334	136,809	-2.8%	33.7%
Local Options Sales Tax	493,679	631,792	684,263	680,208	734,724	674,576	738,206	6.9%	9.4%
Local Hospitality Tax	0	144,889	348,121	371,204	412,833	408,069	429,009	n/a	5.1%
Local Accommodations Tax	107,537	117,754	112,195	101,913	125,475	115,717	100,025	-1.2%	-13.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,952,412	3,030,699	3,110,360	3,439,889	3,419,446	3,512,808	4,188,383	6.0%	19.2%
Licenses & Permits	1,270,953	1,188,907	1,220,151	1,348,002	1,310,244	1,283,356	1,652,005	4.5%	28.7%
Service Revenue & Charges	1,663,171	1,781,419	1,848,051	2,020,492	2,044,174	2,098,921	2,417,273	6.4%	15.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	18,288	60,373	42,158	71,395	65,028	130,531	119,105	36.7%	-8.8%
Revenues from State Sources	493,674	446,235	458,004	579,088	787,457	706,694	741,327	7.0%	4.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	121,099	127,270	131,995	135,536	141,475	122,540	181,927	7.0%	48.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	339,853	300,537	289,504	289,566	359,048	408,167	399,823	2.7%	-2.0%
Manufacturer's Depreciation Reimbursement	5,925	5,036	7,169	3,044	5,294	463	471	-34.4%	1.7%
State Grants	26,797	13,392	29,336	150,942	281,640	175,524	159,106	34.6%	-9.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	693,859	262,214	343,860	476,648	111,887	314,471	220,366	-17.4%	-29.9%
Revenues from Other Local Sources	15,500	7,500	0	7,500	500,000	36,246	5,000	-17.2%	-86.2%
Total Expenditures (Cities only)	5,127,186	4,701,032	5,479,689	5,648,894	5,858,055	6,365,656	7,576,319	6.7%	19.0%
Administration	940,894	834,312	1,154,353	1,239,364	1,295,944	974,012	1,427,863	7.2%	46.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,225,025	2,052,953	2,172,285	2,236,242	2,354,411	2,194,635	2,503,246	2.0%	14.1%
Transportation	870,347	844,468	935,242	453,900	428,168	588,731	565,692	-6.9%	-3.9%
Health & Human Services	0	0	0	0	0	0	3,855	n/a	n/a
Environment & Housing	699,529	603,131	821,099	1,221,014	1,408,021	1,566,316	1,754,141	16.6%	12.0%
Recreation & Culture	289,391	328,298	396,710	300,044	367,290	661,811	794,396	18.3%	20.0%
Debt Service/Interest on Debt	0	0	0	48,119	4,221	72,214	527,126	n/a	629.9%
Purchase of Land & Facility Construction	102,000	37,870	0	51,708	0	281,412	0	-100.0%	n/a
All Other	0	0	0	98,503	0	26,525	0	n/a	n/a

* Cities Included: Dillon, Lake View & Latta.

/1 In FY 08 Lake View was excluded

Dillon County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	6,062,909	6,886,915	6,516,859	6,822,692	7,676,922	7,024,669	7,015,310	2.5%	-0.1%
Owner Occupied	684,703	890,620	880,784	961,293	1,325,485	-305,120	-324,814	#NUM!	6.5%
Agricultural (Private)	241,836	270,950	264,315	274,026	287,774	332,885	347,424	6.2%	4.4%
Agricultural (Corporate)	35,737	39,661	38,402	37,498	37,780	43,509	43,926	3.5%	1.0%
Commercial/Rental	1,554,962	1,755,488	1,725,100	1,800,612	2,117,501	2,425,594	2,562,055	8.7%	5.6%
Personal Property (Vehicles)	1,259,176	1,343,438	1,241,563	1,185,370	1,163,796	1,292,825	1,260,690	0.0%	-2.5%
Other Personal Property	66,889	79,349	73,021	72,876	78,086	88,061	87,355	4.5%	-0.8%
Manufacturing	1,058,594	1,140,777	994,625	1,073,496	1,111,805	1,306,634	1,241,924	2.7%	-5.0%
Utility	544,599	631,728	630,720	734,692	777,613	908,502	920,077	9.1%	1.3%
Business Personal	388,261	430,293	394,906	382,723	386,591	528,462	517,041	4.9%	-2.2%
Motor Carrier	79,241	88,295	84,838	92,631	105,475	134,000	135,060	9.3%	0.8%
Fee-in-Lieu and Joint Industrial Park	148,910	216,317	188,585	207,477	285,017	269,316	224,572	7.1%	-16.6%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	4,229,845	4,661,149	3,690,296	5,060,552	5,801,980	6,431,956	6,761,776	8.1%	5.1%
Owner Occupied	928,920	1,052,444	865,107	1,192,150	1,477,757	1,640,658	1,767,308	11.3%	7.7%
Agricultural (Private)	148,429	163,064	132,493	180,851	195,924	217,599	236,399	8.1%	8.6%
Agricultural (Corporate)	21,934	23,869	19,250	24,748	25,721	28,441	29,889	5.3%	5.1%
Commercial/Rental	954,373	1,056,492	864,739	1,188,366	1,441,650	1,585,550	1,743,309	10.6%	9.9%
Personal Property (Vehicles)	772,832	808,511	622,357	782,319	792,342	845,087	857,816	1.8%	1.5%
Other Personal Property	41,054	47,754	36,603	48,096	53,163	57,564	59,439	6.4%	3.3%
Manufacturing	649,722	686,545	498,574	708,485	756,945	854,114	845,047	4.5%	-1.1%
Utility	334,253	380,188	316,160	484,881	529,419	593,865	626,051	11.0%	5.4%
Business Personal	238,299	258,960	197,954	252,589	263,201	345,442	351,812	6.7%	1.8%
Motor Carrier	48,635	53,138	42,526	61,135	71,810	87,592	91,899	11.2%	4.9%
Fee-in-Lieu and Joint Industrial Park	91,395	130,184	94,532	136,930	194,047	176,045	152,806	8.9%	-13.2%

Dorchester County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	220,423,286	355,302,116	247,729,183	300,710,078	283,664,888	302,521,689	322,344,125	6.5%	6.6%
Revenues from Local Sources	121,172,739	252,132,506	138,659,435	186,647,649	161,035,995	149,832,164	169,489,150	5.8%	13.1%
Current Property Taxes	66,418,180	71,166,888	72,172,008	85,526,139	95,111,926	92,880,223	99,177,936	6.9%	6.8%
Current Real & Personal Property Taxes	63,999,828	68,117,110	69,546,939	82,681,736	91,976,561	88,808,472	95,112,080	6.8%	7.1%
Fee In Lieu of Property Tax (only Counties and Cities)	682,583	777,807	774,979	636,732	1,008,312	1,291,083	1,160,439	9.2%	-10.1%
All Other	1,735,768	2,271,971	1,850,089	2,207,671	2,127,053	2,780,668	2,905,417	9.0%	4.5%
Local Options Sales Tax	301,948	334,919	419,079	478,827	512,136	638,908	640,573	13.4%	0.3%
Local Hospitality Tax	0	0	0	595,753	2,129,102	2,384,530	2,386,116	n/a	0.1%
Local Accommodations Tax	145,717	256,326	179,585	194,756	203,264	185,569	171,159	2.7%	-7.8%
Capital Projects/Transportation Tax	0	0	0	1,621,115	9,690,864	9,601,070	9,505,809	n/a	-1.0%
Licenses, fees, Charges, Bonds, etc.	54,306,894	180,374,373	65,888,763	98,231,059	53,388,703	44,141,864	57,607,557	1.0%	30.5%
Licenses & Permits	7,494,627	9,032,950	10,524,277	12,829,350	11,884,785	11,872,510	10,987,545	6.6%	-7.5%
Service Revenue & Charges	20,783,949	24,407,803	36,546,427	21,029,820	23,172,293	24,475,943	22,308,861	1.2%	-8.9%
Bonds & Leases	20,643,228	140,486,771	12,688,283	57,140,890	7,465,150	0	17,509,878	-2.7%	n/a
Miscellaneous	5,385,090	6,446,849	6,129,776	7,230,999	10,866,475	7,793,411	6,801,273	4.0%	-12.7%
Revenues from State Sources	86,826,479	88,390,266	93,532,123	98,447,267	105,861,574	136,535,635	135,271,047	7.7%	-0.9%
Reimbursements for Property Tax Relief (Tier 1)	6,971,558	6,965,418	6,965,418	6,968,854	6,964,391	7,046,103	7,063,319	0.2%	0.2%
Homestead Exemption (Tier 2) /1	2,776,677	2,935,140	2,979,617	2,916,648	3,108,541	2,710,639	2,806,320	0.2%	3.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	21,954,556	22,794,367	n/a	3.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	6,026,068	6,064,137	6,212,014	5,185,008	7,337,698	7,543,144	7,777,670	4.3%	3.1%
Manufacturer's Depreciation Reimbursement	515,161	485,599	434,574	379,598	630,877	818,693	830,356	8.3%	1.4%
State Grants	21,141,750	22,262,197	22,431,927	19,906,688	20,841,011	24,276,868	24,548,420	2.5%	1.1%
Education Finance Act (EFA)	35,175,905	35,065,133	37,702,799	48,429,744	52,532,150	56,144,165	53,031,113	7.1%	-5.5%
Education Improvement Act (EIA)	12,220,732	13,212,768	13,869,722	13,501,442	13,280,675	14,985,577	14,447,562	2.8%	-3.6%
Education Lottery	1,998,628	1,399,874	2,936,052	1,159,286	1,166,231	1,055,889	1,971,921	-0.2%	86.8%
Revenues from Federal Sources	12,365,971	14,545,794	15,217,082	15,056,458	16,379,472	16,901,215	17,996,134	6.5%	6.5%
Revenues from Other Local Sources	58,097	233,550	320,544	558,704	387,847	113,433	143,610	16.3%	26.6%
Total Expenditures (School Dist., Counties, & Cities)	192,181,719	202,423,232	226,987,192	253,409,744	297,284,475	324,803,331	321,540,858	9.0%	-1.0%
Administration	61,590,333	64,600,663	68,331,055	78,010,733	80,024,050	88,923,968	115,403,891	11.0%	29.8%
Instruction	80,380,159	83,102,907	87,079,067	93,842,372	103,699,695	113,189,969	121,234,629	7.1%	7.1%
Public Safety	14,901,954	18,530,790	19,533,429	24,018,802	29,247,824	27,362,085	35,289,536	15.5%	29.0%
Transportation	4,760,785	5,355,551	5,422,612	4,792,738	2,819,898	4,785,652	3,167,465	-6.6%	-33.8%
Health & Human Services	4,159,760	4,595,132	4,864,122	1,244,864	1,280,348	5,180,694	4,648,223	1.9%	-10.3%
Environment & Housing	5,576,573	5,520,095	6,050,386	655,756	858,312	3,199,202	2,211,078	-14.3%	-30.9%
Recreation & Culture	1,269,068	1,522,200	1,524,765	2,202,893	2,106,967	2,627,038	2,393,266	11.2%	-8.9%
Debt Service/Interest on Debt /4	10,192,734	10,295,123	15,962,726	20,287,485	26,710,921	22,167,806	24,614,272	15.8%	11.0%
Land Purchase & Facility Construction	3,810,669	7,698,649	7,960,054	25,970,230	50,084,600	54,646,953	12,128,953	21.3%	-77.8%
All Other	5,539,684	1,202,122	10,258,976	2,383,871	451,859	2,719,963	449,545	-34.2%	-83.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Dorchester County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	66,418,180	71,166,888	72,172,008	85,526,139	95,111,926	92,880,223	99,177,936	6.9%	6.8%
School District Total	42,672,335	45,763,904	47,104,476	54,385,459	61,161,919	53,815,620	57,156,587	5.0%	6.2%
County Total	18,599,524	20,010,428	17,895,965	23,664,557	26,471,176	31,175,721	34,092,115	10.6%	9.4%
Cities Total	5,146,321	5,392,556	7,171,567	7,476,123	7,478,830	7,888,882	7,929,234	7.5%	0.5%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	276,386,469	299,112,245	297,091,310	406,185,200	409,096,261	465,035,615	495,841,985	10.2%	6.6%
Owner Occupied (4% assessment ratio)	95,148,800	98,035,680	102,180,860	153,791,198	153,791,198	183,177,410	209,121,450	14.0%	14.2%
Agricultural (Private) (4%)	1,382,920	1,550,860	1,357,840	1,331,200	1,331,200	1,367,956	1,474,423	1.1%	7.8%
Agricultural (Corporate) (6%)	693,770	640,950	644,580	631,475	631,475	449,182	233,871	-16.6%	-47.9%
Commercial/Rental (6%)	58,968,880	78,865,720	75,152,150	132,173,837	132,173,837	155,381,814	161,617,077	18.3%	4.0%
Personal Property (Vehicles) /6	52,615,030	53,091,420	51,305,100	51,479,130	53,035,290	51,126,468	51,815,239	-0.3%	1.3%
Other Personal Property County (10.5%)	2,199,490	1,379,095	2,739,710	3,452,610	3,971,755	4,275,181	4,606,518	13.1%	7.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	28,054,040	27,497,420	25,907,480	23,799,750	21,177,560	21,733,020	21,853,990	-4.1%	0.6%
Utility (10.5%)	18,534,280	16,897,410	17,153,500	17,210,490	18,500,510	19,095,730	19,523,389	0.9%	2.2%
Business Personal (10.5%)	5,868,631	6,755,500	6,510,000	7,240,690	7,579,429	7,964,853	7,990,559	5.3%	0.3%
Motor Carrier (9.5%)	893,800	802,060	1,163,190	706,830	761,580	1,116,821	1,114,901	3.8%	-0.2%
Fee-in-Lieu and Joint Industrial Park /7	12,026,828	13,596,130	12,976,900	14,367,990	16,142,427	19,347,180	16,490,568	5.4%	-14.8%
Total Average Millage Rates /2									
School Districts /3	179.6	176.3	182.0	151.1	166.5	178.1	175.5	-0.4%	-1.5%
Counties /4	67.4	66.8	60.0	58.5	64.2	65.0	68.5	0.3%	5.3%
Cities & Special Purpose Districts /5	87.9	103.0	65.4	120.4	107.3	114.5	113.1	4.3%	-1.3%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	66,418,180	71,166,888	72,172,008	85,526,139	95,111,926	92,880,223	99,177,936	6.9%	6.8%
Owner Occupied	16,237,827	16,414,812	18,031,556	25,998,491	29,090,065	16,856,713	22,450,942	5.5%	33.2%
Agricultural (Private)	377,689	416,292	371,770	310,608	338,991	362,702	388,591	0.5%	7.1%
Agricultural (Corporate)	189,475	172,048	176,483	147,342	160,805	119,097	61,638	-17.1%	-48.2%
Commercial/Rental	16,104,974	21,169,646	20,576,270	30,840,029	33,658,126	41,198,233	42,594,946	17.6%	3.4%
Personal Property (Vehicles)	14,369,676	14,251,142	14,047,071	12,011,589	13,505,460	13,555,770	13,656,152	-0.8%	0.7%
Other Personal Property County	600,702	370,186	750,118	805,595	1,011,409	1,133,530	1,214,070	12.4%	7.1%
Manufacturing	8,344,415	8,158,842	7,868,313	6,189,911	6,401,187	7,053,418	6,920,162	-3.1%	-1.9%
Utility	5,061,892	4,535,712	4,696,540	4,015,712	4,711,163	5,063,079	5,145,482	0.3%	1.6%
Business Personal	1,602,780	1,813,355	1,782,404	1,689,465	1,930,105	2,111,816	2,105,950	4.7%	-0.3%
Motor Carrier	244,105	215,294	318,475	164,924	193,937	296,116	293,837	3.1%	-0.8%
Fee-in-Lieu and Joint Industrial Park	3,284,644	3,649,561	3,553,008	3,352,473	4,110,676	5,129,749	4,346,167	4.8%	-15.3%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Dorchester County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	160,986,264	288,941,754	177,336,799	232,746,256	199,595,527	212,451,647	230,278,684	6.1%	8.4%
Revenues from Local Sources	72,832,497	196,743,212	79,983,304	127,162,024	89,119,167	70,461,510	87,564,609	3.1%	24.3%
Current Property Taxes	42,672,335	45,763,904	47,104,476	54,385,459	61,161,919	53,815,620	57,156,587	5.0%	6.2%
Current Real & Personal Property Taxes	42,346,167	45,309,546	46,674,184	53,941,336	60,660,534	53,224,311	56,568,606	4.9%	6.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	326,168	454,358	430,292	444,123	501,385	591,309	587,981	10.3%	-0.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	30,160,162	150,979,308	32,878,828	72,776,565	27,957,248	16,645,890	30,408,022	0.1%	82.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	5,321,066	5,526,572	15,276,697	10,335,739	12,302,961	10,828,356	7,113,921	5.0%	-34.3%
Bonds & Leases	20,643,228	140,486,771	12,688,283	57,140,890	7,465,150	0	17,509,878	-2.7%	n/a
Miscellaneous	4,195,868	4,965,965	4,913,848	5,299,936	8,189,137	5,817,534	5,784,223	5.5%	-0.6%
Revenues from State Sources	77,558,337	79,297,131	84,344,661	92,136,530	96,409,862	127,594,244	125,724,254	8.4%	-1.5%
Reimbursements for Property Tax Relief (Tier 1)	6,971,558	6,965,418	6,965,418	6,968,854	6,964,391	7,046,103	7,063,319	0.2%	0.2%
Homestead Exemption (Tier 2) /1	1,824,670	1,933,607	2,041,938	1,941,717	2,125,623	2,158,439	1,599,680	-2.2%	-25.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	21,954,556	22,794,367	n/a	3.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	274,253	301,988	301,988	301,988	301,988	301,988	301,988	1.6%	0.0%
Manufacturer's Depreciation Reimbursement	324,346	258,537	201,070	188,394	363,111	477,957	486,660	7.0%	1.8%
State Grants 4/	18,768,245	20,159,806	20,325,674	19,645,105	19,675,693	23,469,570	24,027,644	4.2%	2.4%
Education Finance Act (EFA)	35,175,905	35,065,133	37,702,799	48,429,744	52,532,150	56,144,165	53,031,113	7.1%	-5.5%
Education Improvement Act (EIA)	12,220,732	13,212,768	13,869,722	13,501,442	13,280,675	14,985,577	14,447,562	2.8%	-3.6%
Education Lottery	1,998,628	1,399,874	2,936,052	1,159,286	1,166,231	1,055,889	1,971,921	-0.2%	86.8%
Revenues from Federal Sources	10,595,430	12,901,411	13,008,834	13,447,702	14,066,498	15,256,650	17,545,637	8.8%	15.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	143,344,641	150,123,619	171,744,768	201,688,810	241,169,852	249,094,701	227,417,083	8.0%	-8.7%
Administration	48,820,715	49,266,141	52,817,817	63,482,598	66,083,124	76,232,461	79,855,946	8.5%	4.8%
Instruction	80,380,159	83,102,907	87,079,067	93,842,372	103,699,695	113,189,969	121,234,629	7.1%	7.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	734,511	805,517	863,471	932,575	1,119,979	1,404,445	1,623,619	14.1%	15.6%
Environment & Housing	0	0	73	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	0	962	1,801	27,555	n/a	1430.0%
Debt Service/Interest on Debt	9,166,112	9,358,471	15,231,779	18,088,366	21,504,667	16,554,080	16,621,180	10.4%	0.4%
Purchase of Land & Facility Construction	2,935,433	7,454,689	6,635,646	25,006,984	48,539,425	41,548,444	7,613,996	17.2%	-81.7%
All Other	1,307,711	135,894	9,116,915	335,915	222,000	163,501	440,158	-16.6%	169.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Dorchester County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	43,016,162	47,386,559	47,861,895	40,490,874	55,406,201	60,034,225	64,494,336	7.0%	7.4%
Revenues from Local Sources	34,717,348	39,082,818	38,170,656	35,780,227	45,885,563	52,271,699	56,676,503	8.5%	8.4%
Current Property Taxes	18,599,524	20,010,428	17,895,965	23,664,557	26,471,176	31,175,721	34,092,115	10.6%	9.4%
Current Real & Personal Property Taxes	16,891,516	17,740,406	16,075,629	21,519,294	24,128,741	27,736,209	30,742,866	10.5%	10.8%
Fee In Lieu of Property Tax	682,583	776,217	774,979	636,732	1,008,072	1,290,722	1,140,511	8.9%	-11.6%
All Other	1,025,424	1,493,805	1,045,356	1,508,531	1,334,363	2,148,790	2,208,738	13.6%	2.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (2%)	65,245	66,742	67,940	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax (1%)	0	0	0	1,621,115	9,690,864	9,601,070	9,505,809	n/a	-1.0%
Licenses, fees, Charges, Bonds, etc.	16,052,579	19,005,648	20,206,751	10,494,555	9,723,523	11,494,908	13,078,579	-3.4%	13.8%
Licenses & Permits	2,192,251	2,473,638	3,280,054	4,090,586	2,991,493	2,344,450	2,534,874	2.4%	8.1%
Service Revenue & Charges	13,066,469	15,557,125	16,241,282	5,261,856	5,966,880	8,719,247	10,138,925	-4.1%	16.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	793,859	974,885	685,415	1,142,113	765,150	431,211	404,780	-10.6%	-6.1%
Revenues from State Sources	7,712,784	7,361,985	7,718,475	4,710,647	7,578,464	6,894,913	7,640,387	-0.2%	10.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	709,074	748,790	703,872	736,991	799,029	362,255	1,000,911	5.9%	176.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,657,131	4,697,181	4,774,127	3,555,421	5,654,139	5,772,028	6,082,549	4.6%	5.4%
Manufacturer's Depreciation Reimbursement	177,878	211,897	216,386	170,507	252,634	326,215	328,847	10.8%	0.8%
State Grants	2,168,701	1,704,117	2,024,090	247,729	872,663	434,415	228,080	-31.3%	-47.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	586,030	941,756	1,972,765	0	1,942,173	867,613	177,446	-18.1%	-79.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (County only)	34,775,803	37,728,507	37,854,623	31,937,305	35,313,672	40,678,317	66,209,804	11.3%	62.8%
Administration	10,594,120	12,764,481	12,650,572	11,218,518	10,355,318	8,716,911	30,999,975	19.6%	255.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	7,412,297	10,832,158	11,065,126	13,877,702	18,704,205	16,071,229	24,287,969	21.9%	51.1%
Transportation	3,129,500	3,591,844	3,124,278	2,334,217	427,715	2,389,318	880,701	-19.0%	-63.1%
Health & Human Services	3,425,249	3,789,615	3,999,485	282,573	160,369	3,776,249	3,021,826	-2.1%	-20.0%
Environment & Housing	5,019,217	4,932,020	5,473,933	0	0	2,437,155	63,182	-51.8%	-97.4%
Recreation & Culture	89,551	141,810	39,655	0	0	301,675	291,722	21.8%	-3.3%
Debt Service/Interest on Debt	1,026,622	936,652	730,947	2,199,119	5,182,316	4,431,854	6,664,429	36.6%	50.4%
Land Purchase & Facility Construction	112,831	0	0	0	260,687	0	0	-100.0%	n/a
All Other	3,966,416	739,927	770,627	2,025,176	223,062	2,553,926	0	-100.0%	n/a

Dorchester County

	FY 03 /1	FY 04 /1	FY 05 /1	FY 06	FY 07	FY 08	FY 09 /2	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	16,420,860	18,973,803	22,530,489	27,472,948	28,663,160	30,035,817	27,571,105	9.0%	-8.2%
Revenues from Local Sources	13,622,894	16,306,476	20,505,475	23,705,398	26,031,265	27,098,955	25,248,038	10.8%	-6.8%
Current Property Taxes	5,146,321	5,392,556	7,171,567	7,476,123	7,478,830	7,888,882	7,929,234	7.5%	0.5%
Current Real & Personal Property Taxes	4,762,145	5,067,158	6,797,126	7,221,106	7,187,286	7,847,952	7,800,608	8.6%	-0.6%
Fee In Lieu of Property Tax	0	1,590	0	0	240	361	19,928	n/a	5420.2%
All Other	384,176	323,808	374,441	255,017	291,304	40,569	108,698	-19.0%	167.9%
Local Options Sales Tax	301,948	334,919	419,079	478,827	512,136	638,908	640,573	13.4%	0.3%
Local Hospitality Tax	0	0	0	595,753	2,129,102	2,384,530	2,386,116	n/a	0.1%
Local Accommodations Tax	80,472	189,584	111,645	194,756	203,264	185,569	171,159	13.4%	-7.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,094,153	10,389,417	12,803,184	14,959,939	15,707,932	16,001,066	14,120,956	9.7%	-11.7%
Licenses & Permits	5,302,376	6,559,312	7,244,223	8,738,764	8,893,292	9,528,060	8,452,671	8.1%	-11.3%
Service Revenue & Charges	2,396,414	3,324,106	5,028,448	5,432,225	4,902,452	4,928,340	5,056,015	13.3%	2.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	395,363	505,999	530,513	788,950	1,912,188	1,544,666	612,270	7.6%	-60.4%
Revenues from State Sources	1,555,358	1,731,150	1,468,987	1,600,090	1,873,248	2,046,478	1,906,406	3.5%	-6.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	242,933	252,743	233,807	237,940	183,889	189,945	205,729	-2.7%	8.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,094,684	1,064,968	1,135,899	1,327,599	1,381,571	1,469,128	1,393,133	4.1%	-5.2%
Manufacturer's Depreciation Reimbursement	12,937	15,165	17,118	20,697	15,132	14,521	14,849	2.3%	2.3%
State Grants	204,804	398,274	82,163	13,854	292,655	372,883	292,696	6.1%	-21.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,184,511	702,627	235,483	1,608,756	370,801	776,952	273,051	-21.7%	-64.9%
Revenues from Other Local Sources	58,097	233,550	320,544	558,704	387,847	113,433	143,610	16.3%	26.6%
Total Expenditures (Cities only)	14,061,275	14,571,106	17,387,801	19,783,629	20,800,951	35,030,313	27,913,971	12.1%	-20.3%
Administration	2,175,498	2,570,041	2,862,666	3,309,617	3,585,608	3,974,596	4,547,970	13.1%	14.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	7,489,657	7,698,632	8,468,303	10,141,100	10,543,619	11,290,856	11,001,567	6.6%	-2.6%
Transportation	1,631,285	1,763,707	2,298,334	2,458,521	2,392,183	2,396,334	2,286,764	5.8%	-4.6%
Health & Human Services	0	0	1,166	29,716	0	0	2,778	n/a	n/a
Environment & Housing	557,356	588,075	576,380	655,756	858,312	762,047	2,147,896	25.2%	181.9%
Recreation & Culture	1,179,517	1,380,390	1,485,110	2,202,893	2,106,005	2,323,562	2,073,989	9.9%	-10.7%
Debt Service/Interest on Debt	0	0	0	0	23,938	1,181,872	1,328,663	n/a	12.4%
Purchase of Land & Facility Construction	762,405	243,960	1,324,408	963,246	1,284,488	13,098,509	4,514,957	34.5%	-65.5%
All Other	265,557	326,301	371,434	22,780	6,797	2,536	9,387	-42.7%	270.1%

* Cities Included: Harleyville, Reevesville, Ridgeville, Saint George & Summerville

/1 In FYs 03, 04, & 05 Ridgeville was excluded.

/2 In FY09 St. George was excluded

Dorchester County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	42,672,335	45,763,904	47,104,476	54,385,459	61,161,919	53,815,620	57,156,587	5.0%	6.2%
Owner Occupied	10,118,848	10,316,907	11,631,249	16,261,321	18,646,273	3,620,652	6,840,600	-6.3%	88.9%
Agricultural (Private)	248,397	273,395	247,124	201,078	221,683	243,614	258,743	0.7%	6.2%
Agricultural (Corporate)	124,613	112,991	117,312	95,384	105,159	79,993	41,042	-16.9%	-48.7%
Commercial/Rental	10,591,853	13,902,928	13,677,508	19,964,871	22,010,751	27,671,308	28,361,843	17.8%	2.5%
Personal Property (Vehicles)	9,450,589	9,359,278	9,337,403	7,775,927	8,831,903	9,104,902	9,092,948	-0.6%	-0.1%
Other Personal Property	395,067	243,115	498,621	521,517	661,412	761,349	808,388	12.7%	6.2%
Manufacturing	5,039,001	4,847,412	4,715,098	3,594,954	3,526,674	3,870,344	3,835,111	-4.4%	-0.9%
Utility	3,329,084	2,978,778	3,121,895	2,599,646	3,080,868	3,400,680	3,426,119	0.5%	0.7%
Business Personal	1,054,110	1,190,901	1,184,804	1,093,707	1,262,193	1,418,428	1,402,246	4.9%	-1.1%
Motor Carrier	160,542	141,392	211,698	106,767	126,825	198,890	195,652	3.4%	-1.6%
Fee-in-Lieu and Joint Industrial Park	2,160,231	2,396,808	2,361,764	2,170,286	2,688,179	3,445,460	2,893,895	5.0%	-16.0%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	18,626,015	19,983,001	17,824,857	23,764,816	26,262,133	30,247,254	33,952,515	10.5%	12.2%
Owner Occupied	6,412,191	6,549,538	6,130,638	8,997,914	9,872,700	11,914,386	14,319,480	14.3%	20.2%
Agricultural (Private)	93,197	103,609	81,468	77,885	85,457	88,976	100,960	1.3%	13.5%
Agricultural (Corporate)	46,754	42,820	38,673	36,946	40,538	29,216	16,014	-16.4%	-45.2%
Commercial/Rental	3,973,983	5,268,837	4,508,972	7,733,140	8,484,963	10,106,480	11,066,643	18.6%	9.5%
Personal Property (Vehicles)	3,545,790	3,546,916	3,078,199	3,011,907	3,404,626	3,325,413	3,548,021	0.0%	6.7%
Other Personal Property	148,226	92,134	164,377	202,003	254,969	278,070	315,429	13.4%	13.4%
Manufacturing	1,890,595	1,837,039	1,554,395	1,392,460	1,359,504	1,413,578	1,496,440	-3.8%	5.9%
Utility	1,249,047	1,128,877	1,029,174	1,006,940	1,187,649	1,242,041	1,336,854	1.1%	7.6%
Business Personal	395,494	451,319	390,586	423,634	486,565	518,057	547,149	5.6%	5.6%
Motor Carrier	60,234	53,584	69,789	41,355	48,890	72,641	76,342	4.0%	5.1%
Fee-in-Lieu and Joint Industrial Park	810,502	908,326	778,587	840,633	1,036,271	1,258,396	1,129,183	5.7%	-10.3%

Edgefield County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	47,671,877	48,684,666	47,095,274	50,254,793	54,078,497	55,544,693	61,122,888	4.2%	10.0%
Revenues from Local Sources	19,194,191	21,327,766	21,124,884	22,912,244	25,119,812	23,441,208	28,340,333	6.7%	20.9%
Current Property Taxes	13,405,354	14,736,939	13,945,705	15,134,088	16,843,913	15,781,309	16,147,474	3.2%	2.3%
Current Real & Personal Property Taxes	12,790,915	14,012,725	13,481,401	14,387,174	16,255,148	15,196,708	15,521,175	3.3%	2.1%
Fee In Lieu of Property Tax (only Counties and Cities)	45,574	120,766	37,329	65,007	15,874	9,994	60,978	5.0%	510.1%
All Other	568,865	603,448	426,975	681,907	572,891	574,607	565,321	-0.1%	-1.6%
Local Options Sales Tax	871,022	846,712	828,303	962,145	1,451,237	1,124,630	1,293,713	6.8%	15.0%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	39,420	30,190	1,126	34,077	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,878,395	5,713,925	6,349,750	6,781,934	6,824,662	6,535,269	10,899,146	14.3%	66.8%
Licenses & Permits	843,214	746,520	1,325,477	1,189,839	1,291,020	1,226,705	1,198,551	6.0%	-2.3%
Service Revenue & Charges	3,086,349	3,896,816	3,719,954	4,138,949	4,220,039	4,202,984	4,747,651	7.4%	13.0%
Bonds & Leases	0	0	0	0	0	0	443,248	n/a	n/a
Miscellaneous	948,832	1,070,589	1,304,319	1,453,146	1,313,603	1,105,580	4,509,696	29.7%	307.9%
Revenues from State Sources	22,978,135	21,467,489	21,233,248	23,074,939	24,471,444	27,642,266	27,052,390	2.8%	-2.1%
Reimbursements for Property Tax Relief (Tier 1)	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	0.0%	0.0%
Homestead Exemption (Tier 2) /1	827,941	904,094	950,354	956,600	979,208	982,681	997,454	3.2%	1.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	2,327,372	2,473,778	n/a	6.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	172,628	26,222	n/a	-84.8%
State-Shared Taxes (Aid to Subdivisions)	1,651,494	1,745,839	1,744,825	1,593,365	1,891,059	2,048,290	1,664,619	0.1%	-18.7%
Manufacturer's Depreciation Reimbursement	111,367	175,440	143,007	193,313	185,402	195,881	213,349	11.4%	8.9%
State Grants	8,642,497	6,931,983	5,715,869	5,783,152	5,988,193	6,265,484	7,455,588	-2.4%	19.0%
Education Finance Act (EFA)	7,009,526	6,920,167	7,592,136	9,637,877	9,923,035	10,251,699	9,178,419	4.6%	-10.5%
Education Improvement Act (EIA)	2,902,059	2,944,454	3,248,141	3,099,334	3,577,308	3,529,448	3,103,210	1.1%	-12.1%
Education Lottery	280,217	292,478	285,881	258,264	374,205	315,749	386,717	5.5%	22.5%
Revenues from Federal Sources	5,128,149	5,433,294	4,414,514	4,021,339	4,324,658	4,376,885	5,505,915	1.2%	25.8%
Revenues from Other Local Sources	371,402	456,117	322,628	246,271	162,583	122,616	224,250	-8.1%	82.9%
Total Expenditures (School Dist., Counties, & Cities)	45,433,585	46,834,688	47,566,627	49,974,570	52,429,522	67,615,207	61,363,686	5.1%	-9.2%
Administration	15,190,515	15,383,770	16,009,677	16,864,582	17,465,158	18,970,044	19,900,797	4.6%	4.9%
Instruction	17,343,358	17,533,469	17,856,778	18,671,632	19,625,836	21,441,307	24,821,673	6.2%	15.8%
Public Safety	3,343,658	3,719,929	3,672,506	4,727,541	5,066,556	4,879,168	5,323,481	8.1%	9.1%
Transportation	1,431,182	2,127,642	2,265,852	755,899	1,907,264	1,431,901	1,313,447	-1.4%	-8.3%
Health & Human Services	1,165,998	2,087,618	1,848,218	1,337,031	1,632,176	1,623,048	1,504,553	4.3%	-7.3%
Environment & Housing	914,131	819,654	793,716	895,068	710,810	663,048	1,104,153	3.2%	66.5%
Recreation & Culture	376,039	450,548	484,517	487,655	560,830	566,375	563,353	7.0%	-0.5%
Debt Service/Interest on Debt /4	1,879,558	1,849,276	1,858,242	1,881,271	1,835,731	14,126,258	3,002,394	8.1%	-78.7%
Land Purchase & Facility Construction	2,933,308	1,747,417	1,106,761	1,637,057	1,849,259	243,223	82,170	-44.9%	-66.2%
All Other	855,838	1,115,365	1,670,360	2,716,834	1,775,902	3,670,835	3,747,665	27.9%	2.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Edgefield County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	13,405,354	14,736,939	13,945,705	15,134,088	16,843,913	15,781,309	16,147,474	3.2%	2.3%
School District Total	9,080,243	9,659,718	9,752,109	9,930,137	11,157,577	9,678,242	9,887,237	1.4%	2.2%
County Total	3,958,119	4,730,849	3,728,150	4,802,178	5,436,268	5,828,958	6,037,809	7.3%	3.6%
Cities Total	366,992	346,372	465,446	401,773	250,068	274,109	222,428	-8.0%	-18.9%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	56,774,937	57,017,302	58,283,001	58,409,979	69,708,887	72,182,444	73,262,943	4.3%	1.5%
Owner Occupied (4% assessment ratio)	17,341,910	17,855,780	18,415,850	18,774,680	23,951,830	25,225,880	26,455,200	7.3%	4.9%
Agricultural (Private) (4%)	1,571,870	1,589,640	1,607,240	1,645,330	1,703,670	1,900,320	1,921,090	3.4%	1.1%
Agricultural (Corporate) (6%)	422,090	401,150	370,120	367,210	349,870	93,560	87,330	-23.1%	-6.7%
Commercial/Rental (6%)	9,451,950	9,788,720	10,742,470	11,120,890	14,967,760	15,797,620	16,588,090	9.8%	5.0%
Personal Property (Vehicles) /6	11,266,170	11,119,899	10,884,094	10,391,953	10,120,037	9,871,324	9,476,351	-2.8%	-4.0%
Other Personal Property County (10.5%)	350,450	395,020	387,490	436,620	581,640	560,760	572,660	8.5%	2.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	8,208,930	7,946,656	7,661,810	7,482,640	7,700,380	7,968,690	7,697,680	-1.1%	-3.4%
Utility (10.5%)	6,362,120	6,332,970	6,579,930	6,574,610	6,645,780	6,873,420	7,101,780	1.8%	3.3%
Business Personal (10.5%)	1,584,120	1,406,330	1,452,870	1,478,590	1,218,365	1,257,480	1,286,220	-3.4%	2.3%
Motor Carrier (9.5%)	77,014	65,810	65,800	73,896	866,305	962,110	400,224	31.6%	-58.4%
Fee-in-Lieu and Joint Industrial Park /7	138,313	115,327	115,327	63,560	1,603,250	1,671,280	1,676,318	51.6%	0.3%
Total Average Millage Rates /2									
School Districts /3	187.3	196.7	194.0	196.6	182.3	187.8	189.9	0.2%	1.1%
Counties /4	73.2	85.6	68.4	86.0	82.6	85.3	86.4	2.8%	1.2%
Cities & Special Purpose Districts /5	98.7	80.9	89.8	50.1	68.8	68.0	75.8	-4.3%	11.4%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	13,405,354	14,736,939	13,945,705	15,134,088	16,843,913	15,781,309	16,147,474	3.2%	2.3%
Owner Occupied	2,427,040	2,889,619	2,682,285	3,140,680	4,119,911	2,348,098	2,598,816	1.1%	10.7%
Agricultural (Private)	435,798	476,003	452,579	495,169	473,161	543,234	553,563	4.1%	1.9%
Agricultural (Corporate)	117,024	120,121	104,221	110,513	97,170	26,745	25,164	-22.6%	-5.9%
Commercial/Rental	2,620,537	2,931,141	3,024,945	3,346,876	4,157,003	4,515,980	4,779,868	10.5%	5.8%
Personal Property (Vehicles)	3,123,527	3,329,750	3,064,825	3,127,499	2,810,642	2,821,862	2,730,616	-2.2%	-3.2%
Other Personal Property County	97,162	118,285	109,112	131,403	161,539	160,301	165,012	9.2%	2.9%
Manufacturing	2,321,486	2,500,318	2,194,799	2,316,937	2,154,504	2,287,960	2,279,069	-0.3%	-0.4%
Utility	1,763,887	1,896,349	1,852,826	1,978,655	1,845,736	1,964,867	2,046,382	2.5%	4.1%
Business Personal	439,195	421,112	409,110	444,988	338,377	359,469	370,625	-2.8%	3.1%
Motor Carrier	21,352	19,706	18,528	22,239	240,599	275,033	115,325	32.5%	-58.1%
Fee-in-Lieu and Joint Industrial Park	38,347	34,534	32,475	19,129	445,271	477,760	483,032	52.5%	1.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Edgefield County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	35,095,660	34,153,320	33,714,751	35,250,666	37,664,095	39,722,855	43,504,872	3.6%	9.5%
Revenues from Local Sources	10,976,886	11,502,140	11,729,709	12,021,475	13,349,415	12,129,199	16,611,072	7.1%	37.0%
Current Property Taxes	9,080,243	9,659,718	9,752,109	9,930,137	11,157,577	9,678,242	9,887,237	1.4%	2.2%
Current Real & Personal Property Taxes	8,949,080	9,537,893	9,636,770	9,816,168	11,010,886	9,511,228	9,710,675	1.4%	2.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	131,163	121,825	115,339	113,969	146,691	167,014	176,562	5.1%	5.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,896,643	1,842,422	1,977,600	2,091,338	2,191,838	2,450,957	6,723,835	23.5%	174.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,515,424	1,553,949	1,679,721	1,851,678	1,878,749	1,946,128	2,329,081	7.4%	19.7%
Bonds & Leases	0	0	0	0	0	0	443,248	n/a	n/a
Miscellaneous	381,219	288,473	297,879	239,660	313,089	504,829	3,951,506	47.7%	682.7%
Revenues from State Sources	19,807,840	18,212,612	17,926,570	19,294,315	20,551,503	23,803,455	22,204,924	1.9%	-6.7%
Reimbursements for Property Tax Relief (Tier 1)	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	1,553,034	0.0%	0.0%
Homestead Exemption (Tier 2) /1	525,982	568,563	584,216	604,839	613,681	609,801	610,562	2.5%	0.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	2,327,372	2,473,778	n/a	6.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	172,628	26,222	n/a	-84.8%
State-Shared Taxes (Aid to Subdivisions)	56,168	56,168	56,168	56,168	56,168	57,813	56,168	0.0%	-2.8%
Manufacturer's Depreciation Reimbursement	72,721	112,012	117,868	118,473	112,968	122,115	139,270	11.4%	14.0%
State Grants 4/	7,408,133	5,765,736	4,489,126	3,966,326	4,341,104	4,863,796	4,677,544	-7.4%	-3.8%
Education Finance Act (EFA)	7,009,526	6,920,167	7,592,136	9,637,877	9,923,035	10,251,699	9,178,419	4.6%	-10.5%
Education Improvement Act (EIA)	2,902,059	2,944,454	3,248,141	3,099,334	3,577,308	3,529,448	3,103,210	1.1%	-12.1%
Education Lottery	280,217	292,478	285,881	258,264	374,205	315,749	386,717	5.5%	22.5%
Revenues from Federal Sources	4,310,934	4,438,568	4,058,472	3,934,876	3,763,177	4,040,201	4,688,876	1.4%	16.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	34,867,272	33,286,023	33,923,734	35,797,361	37,782,591	53,345,977	45,919,431	4.7%	-13.9%
Administration	12,722,565	12,704,290	13,096,989	13,725,996	14,486,076	16,082,457	16,450,834	4.4%	2.3%
Instruction	17,343,358	17,533,469	17,856,778	18,671,632	19,625,836	21,441,307	24,821,673	6.2%	15.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	10,861	34,066	40,899	0	0	9,572	n/a	n/a
Environment & Housing	0	0	39	0	0	0	0	n/a	n/a
Recreation & Culture	77,561	73,829	90,313	3,310	0	0	0	-100.0%	n/a
Debt Service/Interest on Debt	1,771,263	1,766,197	1,776,124	1,763,535	1,765,899	13,509,837	2,349,058	4.8%	-82.6%
Purchase of Land & Facility Construction	2,930,710	1,189,128	341,943	301,339	300,366	243,223	82,170	-44.9%	-66.2%
All Other	21,815	8,249	727,482	1,290,650	1,604,414	2,069,153	2,206,124	115.8%	6.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Edgefield County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	10,009,607	12,548,275	10,531,870	12,657,863	13,621,598	12,958,382	13,786,156	5.5%	6.4%
Revenues from Local Sources	6,794,652	8,449,072	7,332,964	9,021,839	9,903,658	9,425,809	9,727,488	6.2%	3.2%
Current Property Taxes	3,958,119	4,730,849	3,728,150	4,802,178	5,436,268	5,828,958	6,037,809	7.3%	3.6%
Current Real & Personal Property Taxes	3,533,996	4,171,078	3,421,059	4,218,051	5,037,177	5,447,757	5,608,684	8.0%	3.0%
Fee In Lieu of Property Tax	37,735	117,205	37,329	65,007	12,120	9,111	59,858	8.0%	557.0%
All Other	386,388	442,566	269,762	519,120	386,971	372,090	369,267	-0.8%	-0.8%
Local Options Sales Tax (1%)	594,419	501,482	479,763	560,428	1,043,700	695,592	779,850	4.6%	12.1%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,242,114	3,216,741	3,125,051	3,659,233	3,423,690	2,901,259	2,909,829	4.4%	0.3%
Licenses & Permits	239,456	206,381	239,118	336,702	406,217	332,600	240,170	0.0%	-27.8%
Service Revenue & Charges	1,495,862	2,262,778	1,955,421	2,174,308	2,196,718	2,103,179	2,246,999	7.0%	6.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	506,796	747,582	930,512	1,148,223	820,755	465,480	422,660	-3.0%	-9.2%
Revenues from State Sources	2,811,038	2,878,035	2,846,703	3,433,891	3,539,990	3,444,906	3,971,234	5.9%	15.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	236,335	267,877	296,619	284,905	332,615	338,529	350,327	6.8%	3.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,304,149	1,423,190	1,335,769	1,377,242	1,507,003	1,662,123	1,561,116	3.0%	-6.1%
Manufacturer's Depreciation Reimbursement	38,646	63,428	25,139	66,053	72,434	73,766	74,079	11.5%	0.4%
State Grants	1,231,908	1,123,540	1,189,175	1,705,691	1,627,938	1,370,488	1,985,712	8.3%	44.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	106,392	840,184	204,990	86,463	87,186	86,999	86,766	-3.3%	-0.3%
Revenues from Other Local Sources	297,525	380,984	147,213	115,670	90,764	668	668	-63.8%	0.0%
Total Expenditures (County only)	8,583,932	11,386,397	11,568,421	12,041,992	12,010,788	11,777,039	11,838,332	5.5%	0.5%
Administration	2,104,211	2,311,565	2,412,924	2,422,999	2,333,141	2,504,299	2,476,691	2.8%	-1.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,371,247	2,539,241	2,638,838	3,416,244	3,991,351	3,824,126	3,767,066	8.0%	-1.5%
Transportation	1,396,372	2,090,362	2,226,393	755,899	1,907,264	1,123,316	1,313,447	-1.0%	16.9%
Health & Human Services	1,165,998	2,076,757	1,814,152	1,296,132	1,432,501	1,623,048	1,494,981	4.2%	-7.9%
Environment & Housing	362,107	342,911	323,546	895,068	284,383	364,048	346,882	-0.7%	-4.7%
Recreation & Culture	239,081	277,077	362,754	393,643	465,238	437,722	453,781	11.3%	3.7%
Debt Service/Interest on Debt	108,295	83,079	82,118	100,105	52,201	598,790	636,378	34.3%	6.3%
Land Purchase & Facility Construction	2,598	558,289	764,818	1,335,718	1,544,709	0	0	-100.0%	n/a
All Other	834,023	1,107,116	942,878	1,426,184	0	1,301,690	1,349,106	8.3%	3.6%

Edgefield County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	2,566,610	1,983,071	2,848,653	2,346,264	2,792,804	2,863,456	3,831,860	6.9%	33.8%
Revenues from Local Sources	1,422,653	1,376,554	2,062,211	1,868,930	1,866,739	1,886,200	2,001,773	5.9%	6.1%
Current Property Taxes	366,992	346,372	465,446	401,773	250,068	274,109	222,428	-8.0%	-18.9%
Current Real & Personal Property Taxes	307,839	303,754	423,572	352,955	207,085	237,723	201,816	-6.8%	-15.1%
Fee In Lieu of Property Tax	7,839	3,561	0	0	3,754	883	1,120	-27.7%	26.8%
All Other	51,314	39,057	41,874	48,818	39,229	35,503	19,492	-14.9%	-45.1%
Local Options Sales Tax	276,603	345,230	348,540	401,717	407,537	429,038	513,863	10.9%	19.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	39,420	30,190	1,126	34,077	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	739,638	654,762	1,247,099	1,031,363	1,209,134	1,183,053	1,265,482	9.4%	7.0%
Licenses & Permits	603,758	540,139	1,086,359	853,137	884,803	894,105	958,381	8.0%	7.2%
Service Revenue & Charges	75,063	80,089	84,812	112,963	144,572	153,677	171,571	14.8%	11.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	60,817	34,534	75,928	65,263	179,759	135,271	135,530	14.3%	0.2%
Revenues from State Sources	359,257	376,842	459,975	346,733	379,951	393,905	876,232	16.0%	122.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	65,624	67,654	69,519	66,856	32,912	34,351	36,565	-9.3%	6.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	291,177	266,481	352,888	159,955	327,888	328,354	47,335	-26.1%	-85.6%
Manufacturer's Depreciation Reimbursement	0	0	0	8,787	0	0	0	n/a	n/a
State Grants	2,456	42,707	37,568	111,135	19,151	31,200	792,332	161.9%	2439.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	710,823	154,542	151,052	0	474,295	249,685	730,273	0.5%	192.5%
Revenues from Other Local Sources	73,877	75,133	175,415	130,601	71,819	121,948	223,582	20.3%	83.3%
Total Expenditures (Cities only)	1,982,381	2,162,268	2,074,472	2,135,217	2,636,143	2,492,191	3,605,923	10.5%	44.7%
Administration	363,739	367,915	499,764	715,587	645,941	383,288	973,272	17.8%	153.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	972,411	1,180,688	1,033,668	1,311,297	1,075,205	1,055,042	1,556,415	8.2%	47.5%
Transportation	34,810	37,280	39,459	0	0	308,585	0	-100.0%	n/a
Health & Human Services	0	0	0	0	199,675	0	0	n/a	n/a
Environment & Housing	552,024	476,743	470,131	0	426,427	299,000	757,271	5.4%	153.3%
Recreation & Culture	59,397	99,642	31,450	90,702	95,592	128,653	109,572	10.7%	-14.8%
Debt Service/Interest on Debt	0	0	0	17,631	17,631	17,631	16,958	n/a	-3.8%
Purchase of Land & Facility Construction	0	0	0	0	4,184	0	0	n/a	n/a
All Other	0	0	0	0	171,488	299,992	192,435	n/a	-35.9%

* Cities Included: Edgefield, Johnston & Trenton.

Edgefield County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	9,080,243	9,659,718	9,752,109	9,930,137	11,157,577	9,678,242	9,887,237	1.4%	2.2%
Owner Occupied	1,694,901	1,958,399	2,019,085	2,137,994	2,814,306	857,988	997,542	-8.5%	16.3%
Agricultural (Private)	294,393	312,611	311,756	323,465	310,645	356,953	364,852	3.6%	2.2%
Agricultural (Corporate)	79,052	78,888	71,792	72,192	63,795	17,574	16,586	-22.9%	-5.6%
Commercial/Rental	1,770,239	1,925,003	2,083,715	2,186,323	2,729,198	2,967,403	3,150,399	10.1%	6.2%
Personal Property (Vehicles)	2,110,021	2,186,787	2,111,186	2,043,017	1,845,272	1,854,216	1,799,742	-2.6%	-2.9%
Other Personal Property	65,635	77,683	75,161	85,838	106,055	105,332	108,759	8.8%	3.3%
Manufacturing	1,537,436	1,562,752	1,486,160	1,471,057	1,404,075	1,496,827	1,461,938	-0.8%	-2.3%
Utility	1,191,550	1,245,412	1,276,308	1,292,542	1,211,781	1,291,093	1,348,765	2.1%	4.5%
Business Personal	296,687	276,562	281,813	290,685	222,155	236,203	244,278	-3.2%	3.4%
Motor Carrier	14,424	12,942	12,763	14,528	157,961	180,721	76,010	31.9%	-57.9%
Fee-in-Lieu and Joint Industrial Park	25,904	22,680	22,370	12,496	292,334	313,931	318,365	51.9%	1.4%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	4,156,719	4,881,521	3,987,440	5,022,076	5,756,763	6,158,376	6,328,278	7.3%	2.8%
Owner Occupied	1,269,670	1,528,718	1,259,923	1,614,242	1,978,012	2,152,192	2,285,137	10.3%	6.2%
Agricultural (Private)	115,083	136,097	109,960	141,465	140,694	162,129	165,939	6.3%	2.3%
Agricultural (Corporate)	30,903	34,344	25,322	31,573	28,893	7,982	7,543	-20.9%	-5.5%
Commercial/Rental	692,015	838,059	734,948	956,171	1,236,081	1,347,803	1,432,840	12.9%	6.3%
Personal Property (Vehicles)	824,841	952,027	744,637	893,498	835,742	842,190	818,545	-0.1%	-2.8%
Other Personal Property	25,658	33,820	26,510	37,540	48,034	47,842	49,465	11.6%	3.4%
Manufacturing	601,008	680,351	524,184	643,356	635,920	679,863	664,907	1.7%	-2.2%
Utility	465,796	542,196	450,167	565,283	548,828	586,418	613,435	4.7%	4.6%
Business Personal	115,980	120,403	99,398	127,129	100,616	107,284	111,101	-0.7%	3.6%
Motor Carrier	5,639	5,634	4,502	6,354	71,542	82,084	34,570	35.3%	-57.9%
Fee-in-Lieu and Joint Industrial Park	10,126	9,874	7,890	5,465	132,401	142,588	144,796	55.8%	1.5%

Fairfield County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	57,019,073	59,668,970	60,153,786	66,029,984	72,716,481	76,278,639	75,157,711	4.7%	-1.5%
Revenues from Local Sources	35,957,991	35,930,535	36,053,250	42,697,588	46,499,747	46,233,123	47,860,237	4.9%	3.5%
Current Property Taxes	32,225,887	32,381,035	32,527,833	37,733,947	37,988,361	38,649,841	39,257,318	3.3%	1.6%
Current Real & Personal Property Taxes	30,959,019	31,102,172	31,164,254	35,882,483	36,270,621	36,515,915	36,915,602	3.0%	1.1%
Fee In Lieu of Property Tax (only Counties and Cities)	570,882	626,419	600,539	1,010,874	990,590	1,128,325	1,415,900	16.3%	25.5%
All Other	695,986	652,444	763,040	840,590	727,151	1,005,600	925,815	4.9%	-7.9%
Local Options Sales Tax	0	0	0	0	1,956,466	1,456,566	2,047,810	n/a	40.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	28,993	29,101	29,236	1,487	24,612	28,861	25,379	-2.2%	-12.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	1,541,319	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,703,111	3,520,399	3,496,181	4,962,155	6,530,308	6,097,855	4,988,411	5.1%	-18.2%
Licenses & Permits	535,383	258,556	194,147	634,850	650,437	667,567	649,946	3.3%	-2.6%
Service Revenue & Charges	2,270,086	2,047,384	2,044,814	2,208,316	2,272,187	3,482,262	3,240,566	6.1%	-6.9%
Bonds & Leases	0	0	0	825,000	2,011,213	0	0	n/a	n/a
Miscellaneous	897,642	1,214,459	1,257,220	1,293,989	1,596,471	1,948,026	1,097,899	3.4%	-43.6%
Revenues from State Sources	14,729,732	17,202,680	17,773,872	16,950,755	19,175,595	22,725,669	19,766,601	5.0%	-13.0%
Reimbursements for Property Tax Relief (Tier 1)	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	0.0%	0.0%
Homestead Exemption (Tier 2) /1	865,215	915,579	895,897	1,116,391	1,210,396	1,250,010	1,287,337	6.8%	3.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	2,052,219	2,174,435	n/a	6.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	447,781	325,565	n/a	-27.3%
State-Shared Taxes (Aid to Subdivisions)	376,316	349,865	377,971	1,608,214	1,779,035	1,969,520	1,926,389	31.3%	-2.2%
Manufacturer's Depreciation Reimbursement	197,472	45,917	93,479	6,972	5,847	67,015	80,352	-13.9%	19.9%
State Grants	3,748,005	6,002,401	5,767,228	3,134,953	4,095,101	3,742,407	3,697,405	-0.2%	-1.2%
Education Finance Act (EFA)	4,157,964	4,416,673	4,647,172	5,792,997	5,662,220	6,192,833	5,086,271	3.4%	-17.9%
Education Improvement Act (EIA)	3,459,664	3,383,396	3,429,698	3,543,164	4,573,820	4,959,451	3,578,529	0.6%	-27.8%
Education Lottery	529,463	693,214	1,166,794	352,431	453,541	648,799	214,684	-14.0%	-66.9%
Revenues from Federal Sources	5,073,306	5,754,961	5,750,450	5,248,268	6,007,856	5,788,826	5,968,768	2.7%	3.1%
Revenues from Other Local Sources	1,258,044	780,794	576,214	1,133,372	1,033,283	1,304,800	1,562,105	3.7%	19.7%
Total Expenditures (School Dist., Counties, & Cities)	58,324,822	60,076,941	65,890,718	72,733,267	71,472,529	74,186,252	77,275,883	4.8%	4.2%
Administration	21,641,468	21,967,086	24,174,696	27,735,646	28,829,789	28,933,061	30,366,314	5.8%	5.0%
Instruction	19,360,836	19,961,221	21,080,556	22,509,925	22,478,797	23,147,012	22,865,776	2.8%	-1.2%
Public Safety	5,989,541	5,930,366	6,843,712	7,685,117	8,289,376	9,883,244	9,655,474	8.3%	-2.3%
Transportation	1,025,690	1,079,444	1,423,357	1,088,049	1,148,219	1,282,625	1,297,278	4.0%	1.1%
Health & Human Services	2,055,170	2,240,503	3,678,676	4,125,006	4,110,443	4,766,095	4,548,489	14.2%	-4.6%
Environment & Housing	2,580,631	2,747,070	2,554,109	2,968,537	2,759,134	2,441,431	2,710,194	0.8%	11.0%
Recreation & Culture	1,369,234	1,156,245	1,370,293	1,308,269	1,415,495	1,933,937	1,370,057	0.0%	-29.2%
Debt Service/Interest on Debt /4	2,006,385	1,930,417	2,048,876	3,876,372	1,503,923	1,166,798	1,117,548	-9.3%	-4.2%
Land Purchase & Facility Construction	550,797	1,920,145	2,273,229	968,631	657,353	116,744	2,830,812	31.4%	2324.8%
All Other	1,745,070	1,144,444	443,214	467,715	280,000	515,305	513,941	-18.4%	-0.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Fairfield County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	32,225,887	32,381,035	32,527,833	37,733,947	37,988,361	38,649,841	39,257,318	3.3%	1.6%
School District Total	20,228,586	18,996,165	19,320,229	20,510,936	21,570,379	20,235,805	20,600,993	0.3%	1.8%
County Total	11,759,617	13,124,211	12,901,702	16,985,828	16,370,772	18,382,511	18,633,282	8.0%	1.4%
Cities Total	237,684	260,659	305,902	237,183	47,210	31,525	23,043	-32.2%	-26.9%

Assessed Property Values for Tax Years

	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	124,441,801	121,784,987	122,290,554	125,065,540	124,485,595	122,309,910	122,592,567	-0.2%	0.2%
Owner Occupied (4% assessment ratio)	17,219,697	17,428,494	18,147,934	20,159,244	21,016,972	21,111,931	22,376,672	4.5%	6.0%
Agricultural (Private) (4%)	1,506,649	1,506,097	1,529,824	1,611,809	1,655,063	1,755,621	1,781,718	2.8%	1.5%
Agricultural (Corporate) (6%)	924,411	851,731	951,198	777,620	684,466	552,178	558,368	-8.1%	1.1%
Commercial/Rental (6%)	14,886,867	16,659,747	16,208,602	21,370,142	21,607,377	21,590,718	22,509,039	7.1%	4.3%
Personal Property (Vehicles) /6	10,423,347	9,867,450	9,489,668	9,022,060	8,366,572	8,363,695	7,982,270	-4.3%	-4.6%
Other Personal Property County (10.5%)	444,000	383,800	1,089,200	1,030,360	879,100	586,420	646,990	6.5%	10.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	7,236,480	2,656,910	3,068,290	2,704,090	2,631,870	2,798,050	2,915,750	-14.1%	4.2%
Utility (10.5%)	68,196,650	68,488,690	68,615,608	65,684,250	64,735,630	62,694,580	60,902,440	-1.9%	-2.9%
Business Personal (10.5%)	2,728,820	3,207,263	2,523,740	1,946,670	2,091,330	2,018,560	2,102,780	-4.3%	4.2%
Motor Carrier (9.5%)\	874,880	734,805	666,490	759,295	817,215	838,157	816,540	-1.1%	-2.6%
Fee-in-Lieu and Joint Industrial Park /7	0	0	0	0	0	0	0	n/a	n/a

Total Average Millage Rates /2

	311.0	316.3	343.6	375.9	384.6	396.2	412.2	4.8%	4.1%
School Districts /3	173.8	167.4	169.4	175.2	184.5	193.6	197.2	2.1%	1.8%
Counties /4	92.4	105.5	103.1	131.6	127.8	145.8	145.5	7.9%	-0.2%
Cities & Special Purpose Districts /5	44.9	43.3	71.0	69.1	72.3	56.7	69.6	7.6%	22.7%

Estimated Total Property Tax Revenues

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	32,225,887	32,381,035	32,527,833	37,733,947	37,988,361	38,649,841	39,257,318	3.3%	1.6%
Owner Occupied	2,432,275	2,563,904	2,786,547	3,812,259	4,080,301	2,589,630	2,936,358	3.2%	13.4%
Agricultural (Private)	410,628	421,287	428,069	505,651	526,541	606,012	620,570	7.1%	2.4%
Agricultural (Corporate)	251,943	238,247	266,160	243,952	217,756	190,603	194,479	-4.2%	2.0%
Commercial/Rental	4,057,325	4,660,083	4,535,422	6,704,162	6,874,163	7,452,762	7,839,868	11.6%	5.2%
Personal Property (Vehicles)	2,840,820	2,760,134	2,655,359	2,830,367	2,661,738	2,887,011	2,780,214	-0.4%	-3.7%
Other Personal Property County	121,009	107,357	304,775	323,241	279,677	202,423	225,346	10.9%	11.3%
Manufacturing	2,543,140	1,369,613	1,459,095	1,859,191	1,827,892	2,094,166	2,431,452	-0.7%	16.1%
Utility	18,586,581	19,157,731	19,199,729	20,606,219	20,594,970	21,641,142	21,212,237	2.2%	-2.0%
Business Personal	743,723	897,139	706,182	610,702	665,335	696,774	732,395	-0.3%	5.1%
Motor Carrier	238,443	205,540	186,494	238,203	259,988	289,318	284,400	3.0%	-1.7%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Fairfield County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	39,380,233	41,287,632	42,555,156	42,335,444	46,901,088	46,744,022	44,235,312	2.0%	-5.4%
Revenues from Local Sources	21,438,794	20,249,795	20,924,776	23,102,832	25,818,783	21,997,433	22,301,193	0.7%	1.4%
Current Property Taxes	20,228,586	18,996,165	19,320,229	20,510,936	21,570,379	20,235,805	20,600,993	0.3%	1.8%
Current Real & Personal Property Taxes	20,090,382	18,869,999	19,193,070	20,373,425	21,561,976	20,069,179	20,505,061	0.3%	2.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	138,204	126,166	127,159	137,511	8,403	166,626	95,932	-5.9%	-42.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,210,208	1,253,630	1,604,547	2,591,896	4,248,404	1,761,628	1,700,200	5.8%	-3.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	820,659	849,287	901,938	909,425	1,204,450	1,054,867	872,968	1.0%	-17.2%
Bonds & Leases	0	0	0	825,000	2,011,213	0	0	n/a	n/a
Miscellaneous	389,549	404,343	702,609	857,471	1,032,741	706,761	827,232	13.4%	17.0%
Revenues from State Sources	13,636,887	16,023,149	16,908,101	14,811,417	16,008,668	19,823,386	16,854,124	3.6%	-15.0%
Reimbursements for Property Tax Relief (Tier 1)	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	1,395,634	0.0%	0.0%
Homestead Exemption (Tier 2) /1	552,277	556,920	580,989	630,845	673,986	666,908	667,981	3.2%	0.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	2,052,219	2,174,435	n/a	6.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	447,781	325,565	n/a	-27.3%
State-Shared Taxes (Aid to Subdivisions)	42,310	42,310	42,310	42,310	31,732	42,310	42,310	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	126,481	27,987	23,593	3,937	3,260	6,608	44,200	-16.1%	568.9%
State Grants 4/	3,373,094	5,507,015	5,621,911	3,050,099	3,214,475	3,410,843	3,324,515	-0.2%	-2.5%
Education Finance Act (EFA)	4,157,964	4,416,673	4,647,172	5,792,997	5,662,220	6,192,833	5,086,271	3.4%	-17.9%
Education Improvement Act (EIA)	3,459,664	3,383,396	3,429,698	3,543,164	4,573,820	4,959,451	3,578,529	0.6%	-27.8%
Education Lottery	529,463	693,214	1,166,794	352,431	453,541	648,799	214,684	-14.0%	-66.9%
Revenues from Federal Sources	4,304,552	5,014,688	4,722,279	4,421,195	5,073,637	4,923,203	5,079,995	2.8%	3.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	37,930,172	40,080,671	43,586,043	47,589,998	45,557,409	44,342,298	45,641,639	3.1%	2.9%
Administration	16,267,343	16,268,298	18,198,082	21,803,475	21,084,831	20,702,961	21,201,861	4.5%	2.4%
Instruction	19,360,836	19,961,221	21,080,556	22,509,925	22,478,797	23,147,012	22,865,776	2.8%	-1.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	10,000	10,621	12,324	9,187	9,294	8,883	0	-100.0%	n/a
Environment & Housing	0	0	40	0	0	0	0	n/a	n/a
Recreation & Culture	194,944	89,657	85,191	91,975	95,889	100,647	100,078	-10.5%	-0.6%
Debt Service/Interest on Debt	2,006,385	1,930,417	2,048,876	2,109,709	1,061,637	89,477	51,472	-45.7%	-42.5%
Purchase of Land & Facility Construction	0	1,703,935	2,068,449	968,631	657,353	116,744	1,233,783	n/a	956.8%
All Other	90,664	116,522	92,525	97,096	169,608	176,574	188,669	13.0%	6.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Fairfield County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	16,230,657	17,162,130	16,717,450	22,309,528	23,980,257	27,300,363	28,993,062	10.2%	6.2%
Revenues from Local Sources	13,522,793	14,813,496	14,483,635	18,524,078	19,251,261	22,682,196	24,059,668	10.1%	6.1%
Current Property Taxes	11,759,617	13,124,211	12,901,702	16,985,828	16,370,772	18,382,511	18,633,282	8.0%	1.4%
Current Real & Personal Property Taxes	10,652,779	11,986,886	11,684,656	15,293,034	14,673,153	16,416,814	16,387,498	7.4%	-0.2%
Fee In Lieu of Property Tax	570,882	626,419	600,539	1,010,874	990,590	1,128,325	1,415,900	16.3%	25.5%
All Other	535,956	510,906	616,507	681,920	707,030	837,371	829,883	7.6%	-0.9%
Local Options Sales Tax (1%)	0	0	0	0	1,419,155	867,717	1,541,319	n/a	77.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (2%)	28,993	29,101	29,236	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	1,541,319	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,734,183	1,660,184	1,552,697	1,538,251	1,461,334	3,431,968	2,343,748	5.1%	-31.7%
Licenses & Permits	67,564	91,163	107,607	129,674	141,002	131,061	69,071	0.4%	-47.3%
Service Revenue & Charges	1,198,679	883,120	915,353	1,041,807	881,213	2,195,590	2,061,297	9.5%	-6.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	467,940	685,901	529,737	366,770	439,119	1,105,317	213,380	-12.3%	-80.7%
Revenues from State Sources	847,501	882,163	676,033	1,995,993	2,979,733	2,724,524	2,716,790	21.4%	-0.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	310,215	355,721	311,672	482,652	533,556	580,352	616,090	12.1%	6.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	326,537	175,320	197,264	1,456,747	1,588,107	1,768,429	1,730,127	32.0%	-2.2%
Manufacturer's Depreciation Reimbursement	70,991	17,930	69,886	3,035	2,587	60,407	36,152	-10.6%	-40.2%
State Grants	139,759	333,191	97,212	53,560	855,482	315,336	334,421	15.7%	6.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	602,319	685,677	981,568	656,084	715,980	588,843	654,499	1.4%	11.2%
Revenues from Other Local Sources	1,258,044	780,794	576,214	1,133,372	1,033,283	1,304,800	1,562,105	3.7%	19.7%
Total Expenditures (County only)	16,190,240	16,291,708	18,256,091	19,528,798	20,227,064	23,780,771	25,583,035	7.9%	7.6%
Administration	4,123,444	4,553,028	4,719,025	5,356,492	5,640,805	6,070,388	6,972,158	9.1%	14.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,337,206	4,368,796	4,761,395	5,156,461	5,391,171	6,703,523	6,464,274	6.9%	-3.6%
Transportation	1,025,690	1,079,444	1,423,357	1,088,049	1,148,219	1,282,625	1,297,278	4.0%	1.1%
Health & Human Services	2,045,170	2,229,882	3,666,352	4,115,819	4,101,149	4,757,212	4,548,489	14.3%	-4.4%
Environment & Housing	1,830,034	1,964,548	1,845,391	2,015,430	2,125,988	1,765,557	2,051,610	1.9%	16.2%
Recreation & Culture	1,174,290	1,066,588	1,285,102	1,216,294	1,267,054	1,785,414	1,260,849	1.2%	-29.4%
Debt Service/Interest on Debt	0	0	0	472,025	442,286	1,077,321	1,066,076	n/a	-1.0%
Land Purchase & Facility Construction	0	1,500	204,780	0	0	0	1,597,029	n/a	n/a
All Other	1,654,406	1,027,922	350,689	108,228	110,392	338,731	325,272	-23.7%	-4.0%

Fairfield County

	FY 03 /1	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	1,408,183	1,219,208	881,180	1,385,012	1,835,136	2,234,254	1,929,337	5.4%	-13.6%
Revenues from Local Sources	996,404	867,244	644,839	1,070,678	1,429,703	1,553,494	1,499,376	7.0%	-3.5%
Current Property Taxes	237,684	260,659	305,902	237,183	47,210	31,525	23,043	-32.2%	-26.9%
Current Real & Personal Property Taxes	215,857	245,287	286,528	216,024	35,492	29,922	23,043	-31.1%	-23.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	21,826	15,372	19,374	21,159	11,718	1,603	0	-100.0%	n/a
Local Options Sales Tax	0	0	0	0	537,311	588,849	506,491	n/a	-14.0%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	1,487	24,612	28,861	25,379	n/a	-12.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	758,720	606,585	338,937	832,008	820,570	904,259	944,463	3.7%	4.4%
Licenses & Permits	467,819	167,393	86,540	505,176	509,435	536,506	580,875	3.7%	8.3%
Service Revenue & Charges	250,748	314,977	227,523	257,084	186,524	231,805	306,301	3.4%	32.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	40,153	124,215	24,874	69,748	124,611	135,948	57,287	6.1%	-57.9%
Revenues from State Sources	245,344	297,368	189,738	143,345	187,194	177,759	195,687	-3.7%	10.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,723	2,938	3,236	2,894	2,854	2,750	3,266	3.1%	18.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,469	132,235	138,397	109,157	159,196	158,781	153,952	65.6%	-3.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	235,152	162,195	48,105	31,294	25,144	16,228	38,469	-26.0%	137.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	166,435	54,596	46,603	170,989	218,239	276,780	234,274	5.9%	-15.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (Cities only)	4,204,410	3,704,562	4,048,584	5,614,471	5,688,056	6,063,183	6,051,209	6.3%	-0.2%
Administration	1,250,681	1,145,760	1,257,589	575,679	2,104,153	2,159,712	2,192,295	9.8%	1.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,652,335	1,561,570	2,082,317	2,528,656	2,898,205	3,179,721	3,191,200	11.6%	0.4%
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	750,597	782,522	708,678	953,107	633,146	675,874	658,584	-2.2%	-2.6%
Recreation & Culture	0	0	0	0	52,552	47,876	9,130	n/a	-80.9%
Debt Service/Interest on Debt	0	0	0	1,294,638	0	0	0	n/a	n/a
Purchase of Land & Facility Construction	550,797	214,710	0	0	0	0	0	-100.0%	n/a
All Other	0	0	0	262,391	0	0	0	n/a	n/a

* Cities Included: Jenkinsville, Ridgeway, & Winnsboro.

/1 In FY 03 Winnsboro was estimated.

/2 In FY 09 Jenkinsville was excluded

Fairfield County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues									
Total Revenues	20,228,586	18,996,165	19,320,229	20,510,936	21,570,379	20,235,805	20,600,993	0.3%	1.8%
Owner Occupied	1,596,628	1,522,610	1,678,603	2,135,474	2,481,731	640,187	841,846	-10.1%	31.5%
Agricultural (Private)	261,810	252,182	259,150	282,326	305,338	339,952	351,294	5.0%	3.3%
Agricultural (Corporate)	160,635	142,615	161,132	136,208	126,275	106,922	110,091	-6.1%	3.0%
Commercial/Rental	2,586,887	2,789,525	2,745,716	3,743,209	3,986,287	4,180,750	4,438,013	9.4%	6.2%
Personal Property (Vehicles)	1,811,262	1,652,216	1,607,538	1,580,311	1,543,526	1,619,516	1,573,831	-2.3%	-2.8%
Other Personal Property	77,154	64,264	184,509	180,479	162,183	113,552	127,564	8.7%	12.3%
Manufacturing	1,257,481	444,876	519,764	473,650	485,547	541,804	574,886	-12.2%	6.1%
Utility	11,850,514	11,467,814	11,623,396	11,505,301	11,942,902	12,139,957	12,007,879	0.2%	-1.1%
Business Personal	474,186	537,027	427,518	340,980	385,824	390,867	414,596	-2.2%	6.1%
Motor Carrier	152,028	123,036	112,903	132,999	150,766	162,298	160,994	1.0%	-0.8%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues									
Total Revenues	11,498,950	12,853,513	12,612,835	16,457,606	15,913,739	17,834,537	17,833,472	7.6%	0.0%
Owner Occupied	1,591,173	1,839,450	1,871,746	2,652,792	2,686,725	3,078,422	3,255,122	12.7%	5.7%
Agricultural (Private)	139,221	158,958	157,783	212,101	211,577	255,995	259,186	10.9%	1.2%
Agricultural (Corporate)	85,419	89,894	98,105	102,328	87,499	80,515	81,225	-0.8%	0.9%
Commercial/Rental	1,375,610	1,758,314	1,671,727	2,812,136	2,762,200	3,148,236	3,274,377	15.6%	4.0%
Personal Property (Vehicles)	963,161	1,041,437	978,748	1,187,230	1,069,549	1,219,547	1,161,176	3.2%	-4.8%
Other Personal Property	41,027	40,507	112,338	135,587	112,381	85,508	94,117	14.8%	10.1%
Manufacturing	668,681	280,417	316,458	355,836	336,448	407,996	424,153	-7.3%	4.0%
Utility	6,301,660	7,228,479	7,076,894	8,643,512	8,275,543	9,141,768	8,859,444	5.8%	-3.1%
Business Personal	252,155	338,503	260,294	256,166	267,347	294,335	305,890	3.3%	3.9%
Motor Carrier	80,843	77,553	68,741	99,917	104,469	122,215	118,782	6.6%	-2.8%
Fee-in-Lieu and Joint Industrial Park	0	0	0	0	0	0	0	n/a	n/a

Florence County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	274,170,866	292,095,541	298,696,358	312,540,289	340,829,254	355,123,017	352,220,928	4.3%	-0.8%
Revenues from Local Sources	146,382,356	152,147,635	161,822,585	160,895,721	174,537,636	168,549,854	170,703,477	2.6%	1.3%
Current Property Taxes	77,226,538	81,715,067	82,825,451	88,525,039	95,966,636	84,315,337	85,072,113	1.6%	0.9%
Current Real & Personal Property Taxes	72,870,369	77,233,929	78,623,874	84,080,676	91,413,789	79,114,066	80,125,886	1.6%	1.3%
Fee In Lieu of Property Tax (only Counties and Cities)	2,917,312	2,943,212	2,829,111	2,823,586	2,762,485	2,932,474	3,250,150	1.8%	10.8%
All Other	1,438,857	1,537,926	1,372,466	1,620,776	1,790,362	2,268,797	1,696,077	2.8%	-25.2%
Local Options Sales Tax	16,409,081	16,601,454	16,432,734	18,389,682	19,991,541	21,089,258	20,998,413	4.2%	-0.4%
Local Hospitality Tax	0	1,122,278	2,283,203	2,371,249	2,661,073	2,809,572	3,663,601	n/a	30.4%
Local Accommodations Tax	971,193	1,084,246	1,064,954	1,204,733	1,345,912	1,348,642	1,290,165	4.8%	-4.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	51,775,544	51,624,590	59,216,243	50,405,019	54,572,474	58,987,045	59,679,185	2.4%	1.2%
Licenses & Permits	10,550,246	10,753,072	11,157,611	11,942,453	12,679,403	14,346,279	13,549,999	4.3%	-5.6%
Service Revenue & Charges	19,629,033	21,895,933	22,522,907	26,959,902	28,094,654	27,335,479	26,037,453	4.8%	-4.7%
Bonds & Leases	14,198,492	9,618,002	16,660,132	0	1,200,000	2,700,000	7,270,261	-10.6%	169.3%
Miscellaneous	7,397,773	9,357,583	8,875,593	11,502,664	12,598,417	14,605,287	12,821,472	9.6%	-12.2%
Revenues from State Sources	100,301,564	109,000,542	107,320,045	115,500,903	127,648,937	146,356,763	140,946,099	5.8%	-3.7%
Reimbursements for Property Tax Relief (Tier 1)	5,908,350	5,908,349	5,908,348	5,908,349	5,908,349	5,911,835	5,908,349	0.0%	-0.1%
Homestead Exemption (Tier 2) /1	3,547,433	3,814,401	3,839,752	4,061,601	4,565,281	4,515,397	4,487,187	4.0%	-0.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	13,177,420	14,017,642	n/a	6.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,369,572	9,565,306	9,852,404	10,123,740	11,060,141	11,467,382	10,934,708	12.6%	-4.6%
Manufacturer's Depreciation Reimbursement	2,372,303	3,107,354	2,452,453	3,278,545	3,672,439	3,563,351	3,718,254	7.8%	4.3%
State Grants	28,665,717	31,786,440	25,456,657	22,043,384	28,573,531	29,602,650	32,699,866	2.2%	10.5%
Education Finance Act (EFA)	35,916,411	36,223,601	38,813,103	49,928,056	51,909,159	54,357,297	49,691,651	5.6%	-8.6%
Education Improvement Act (EIA)	15,935,629	16,492,893	17,714,947	18,363,394	20,194,943	22,266,751	18,120,675	2.2%	-18.6%
Education Lottery	2,586,149	2,102,198	3,282,380	1,793,835	1,765,094	1,494,679	1,367,768	-10.1%	-8.5%
Revenues from Federal Sources	27,208,308	30,578,291	29,080,960	30,840,110	31,454,564	35,153,101	34,018,474	3.8%	-3.2%
Revenues from Other Local Sources	278,638	369,073	472,768	5,303,554	7,188,117	5,111,500	6,520,895	69.1%	27.6%
Total Expenditures (School Dist., Counties, & Cities)	258,343,665	275,086,141	295,552,814	312,307,823	339,363,269	347,757,924	383,593,698	6.8%	10.3%
Administration	78,072,482	81,152,222	88,139,880	93,229,398	116,281,378	114,570,196	120,136,285	7.4%	4.9%
Instruction	91,653,565	95,813,098	99,182,763	107,321,861	113,144,956	120,320,630	123,072,932	5.0%	2.3%
Public Safety	30,091,893	33,022,166	30,518,840	35,626,385	36,121,756	37,294,980	39,043,573	4.4%	4.7%
Transportation	5,308,617	5,244,248	6,281,946	7,573,371	6,191,469	7,522,546	6,344,221	3.0%	-15.7%
Health & Human Services	7,047,739	6,316,314	6,442,326	8,268,179	6,444,085	7,365,767	7,192,103	0.3%	-2.4%
Environment & Housing	9,581,486	10,135,616	10,860,910	11,851,444	11,492,315	12,159,653	16,385,336	9.4%	34.8%
Recreation & Culture	7,709,261	10,583,852	11,258,419	12,234,557	17,026,943	13,677,447	16,978,683	14.1%	24.1%
Debt Service/Interest on Debt /4	12,219,861	10,422,241	25,814,667	19,836,657	20,104,459	21,025,771	20,674,358	9.2%	-1.7%
Land Purchase & Facility Construction	11,326,004	15,899,791	12,916,487	5,577,959	5,482,199	6,349,659	18,049,235	8.1%	184.3%
All Other	5,332,757	6,496,593	4,136,576	10,788,012	7,073,709	7,471,275	15,716,973	19.7%	110.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Florence County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	77,226,538	81,715,067	82,825,451	88,525,039	95,966,636	84,315,337	85,072,113	1.6%	0.9%
School District Total	51,623,585	54,290,015	57,643,508	59,884,877	63,644,302	54,357,565	54,623,956	0.9%	0.5%
County Total	21,880,381	23,484,391	21,218,792	24,518,455	28,193,995	26,164,641	26,577,519	3.3%	1.6%
Cities Total	3,722,572	3,940,661	3,963,151	4,121,707	4,128,339	3,793,131	3,870,638	0.7%	2.0%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	427,513,776	422,846,646	424,567,829	457,637,218	460,657,974	463,844,245	472,129,727	1.7%	1.8%
Owner Occupied (4% assessment ratio)	105,607,178	108,200,370	110,129,768	122,990,105	127,028,957	131,119,856	136,772,934	4.4%	4.3%
Agricultural (Private) (4%)	8,085,848	8,178,841	8,170,107	8,747,818	8,981,339	8,803,085	8,895,355	1.6%	1.0%
Agricultural (Corporate) (6%)	749,731	741,195	737,095	803,983	664,948	661,216	668,508	-1.9%	1.1%
Commercial/Rental (6%)	101,324,915	103,711,709	106,710,485	132,262,403	131,293,143	131,350,703	137,199,964	5.2%	4.5%
Personal Property (Vehicles) /6	71,544,134	68,308,303	65,399,818	61,955,289	60,984,235	58,289,613	55,134,710	-4.2%	-5.4%
Other Personal Property County (10.5%)	8,887,165	8,155,554	7,224,809	8,409,647	9,294,889	9,027,837	7,998,494	-1.7%	-11.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	46,511,198	45,364,079	46,071,364	43,296,260	42,941,072	41,570,946	39,193,690	-2.8%	-5.7%
Utility (10.5%)	24,865,066	25,029,280	25,831,979	27,638,511	28,601,564	27,940,331	28,642,352	2.4%	2.5%
Business Personal (10.5%)	22,905,072	23,653,302	23,019,466	22,405,599	22,324,356	24,228,076	20,314,656	-2.0%	-16.2%
Motor Carrier (9.5%)	1,773,775	1,535,868	2,235,065	1,748,733	1,907,811	2,056,254	1,953,338	1.6%	-5.0%
Fee-in-Lieu and Joint Industrial Park /7	35,259,694	29,968,145	29,037,873	27,378,870	26,635,660	28,796,328	35,355,726	0.0%	22.8%
Total Average Millage Rates /2									
School Districts /3	275.4	397.4	286.3	297.8	306.3	313.8	320.8	2.6%	2.2%
Counties /4	134.6	142.4	149.7	143.8	151.0	158.3	157.9	2.7%	-0.3%
Cities & Special Purpose Districts /5	46.6	51.4	45.5	49.8	58.1	53.1	52.4	2.0%	-1.2%
	94.3	203.6	91.1	104.3	97.2	102.4	110.5	2.7%	7.9%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	77,226,538	81,715,067	82,825,451	88,525,039	95,966,636	84,315,337	85,072,113	1.6%	0.9%
Owner Occupied	11,236,383	12,921,745	13,530,947	15,741,761	18,116,085	6,073,301	6,362,457	-9.0%	4.8%
Agricultural (Private)	1,584,302	1,711,692	1,726,984	1,828,776	2,021,381	1,992,509	2,001,567	4.0%	0.5%
Agricultural (Corporate)	146,899	155,119	155,806	168,077	149,656	149,661	150,423	0.4%	0.5%
Commercial/Rental	19,853,120	21,705,095	22,556,285	27,650,132	29,549,433	29,730,204	30,871,722	7.6%	3.8%
Personal Property (Vehicles)	14,018,016	14,295,765	13,824,105	12,952,070	13,725,390	13,193,398	12,406,005	-2.0%	-6.0%
Other Personal Property County	1,741,309	1,706,819	1,527,168	1,758,080	2,091,950	2,043,380	1,799,762	0.6%	-11.9%
Manufacturing	12,030,495	12,437,142	12,567,599	11,874,891	12,426,998	12,341,733	12,069,224	0.1%	-2.2%
Utility	4,871,942	5,238,202	5,460,321	5,777,972	6,437,198	6,324,075	6,444,890	4.8%	1.9%
Business Personal	4,487,911	4,950,233	4,865,816	4,684,005	5,024,421	5,483,835	4,571,054	0.3%	-16.6%
Motor Carrier	347,545	321,431	472,444	365,582	429,381	465,417	439,526	4.0%	-5.6%
Fee-in-Lieu and Joint Industrial Park	6,908,616	6,271,823	6,137,977	5,723,693	5,994,743	6,517,823	7,955,484	2.4%	22.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

* Indicates year of local property tax reassessment

Florence County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	189,099,013	194,879,847	206,094,766	205,019,153	218,031,662	231,764,835	230,047,237	3.3%	-0.7%
Revenues from Local Sources	76,453,043	77,710,731	86,671,000	75,558,516	81,503,178	72,915,189	74,873,447	-0.3%	2.7%
Current Property Taxes	51,623,585	54,290,015	57,643,508	59,884,877	63,644,302	54,357,565	54,623,956	0.9%	0.5%
Current Real & Personal Property Taxes	51,365,335	54,081,047	57,400,770	59,620,836	63,343,460	53,589,100	54,290,024	0.9%	1.3%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	258,250	208,968	242,738	264,041	300,842	768,465	333,932	4.4%	-56.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	24,829,458	23,420,716	29,027,492	15,673,639	17,858,876	18,557,624	20,249,491	-3.3%	9.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	6,881,260	7,443,367	7,130,764	8,776,420	9,855,343	9,119,827	7,297,136	1.0%	-20.0%
Bonds & Leases	14,198,492	9,618,002	16,660,132	0	1,200,000	2,700,000	7,270,261	-10.6%	169.3%
Miscellaneous	3,749,706	6,359,347	5,236,596	6,897,219	6,803,533	6,737,797	5,682,094	7.2%	-15.7%
Revenues from State Sources	90,588,903	91,196,547	93,736,037	100,980,818	107,817,535	129,207,455	123,075,425	5.2%	-4.7%
Reimbursements for Property Tax Relief (Tier 1)	5,908,350	5,908,349	5,908,348	5,908,349	5,908,349	5,911,835	5,908,349	0.0%	-0.1%
Homestead Exemption (Tier 2) /1	2,176,201	2,368,035	2,538,906	2,613,043	2,852,991	2,766,254	2,745,556	3.9%	-0.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	13,177,420	14,017,642	n/a	6.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	780,787	779,482	783,643	783,135	779,381	786,264	782,700	0.0%	-0.5%
Manufacturer's Depreciation Reimbursement	1,075,464	1,497,319	1,546,134	1,591,592	1,753,986	1,654,573	1,758,278	8.5%	6.3%
State Grants 4/	26,209,912	25,824,670	23,148,576	19,999,414	22,653,632	26,792,382	28,682,806	1.5%	7.1%
Education Finance Act (EFA)	35,916,411	36,223,601	38,813,103	49,928,056	51,909,159	54,357,297	49,691,651	5.6%	-8.6%
Education Improvement Act (EIA)	15,935,629	16,492,893	17,714,947	18,363,394	20,194,943	22,266,751	18,120,675	2.2%	-18.6%
Education Lottery	2,586,149	2,102,198	3,282,380	1,793,835	1,765,094	1,494,679	1,367,768	-10.1%	-8.5%
Revenues from Federal Sources	22,057,067	25,972,569	25,687,729	28,479,819	28,710,949	29,690,392	32,066,383	6.4%	8.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	174,914,610	181,050,954	202,265,545	202,308,468	218,167,409	229,176,752	240,016,315	5.4%	4.7%
Administration	58,047,676	60,192,527	65,819,154	74,289,444	84,964,043	87,742,481	92,391,574	8.1%	5.3%
Instruction	91,653,565	95,813,098	99,182,763	107,321,861	113,144,956	120,320,630	123,072,932	5.0%	2.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	1,226,077	595,676	537,794	571,921	639,504	694,846	818,809	-6.5%	17.8%
Environment & Housing	0	0	215	0	0	0	0	n/a	n/a
Recreation & Culture	1,508,217	1,796,280	1,931,659	2,432,708	2,029,295	2,357,507	2,313,799	7.4%	-1.9%
Debt Service/Interest on Debt	11,739,747	9,897,346	25,403,111	9,258,011	9,143,114	10,307,146	10,288,723	-2.2%	-0.2%
Purchase of Land & Facility Construction	8,096,023	8,547,444	7,372,945	5,100,333	4,911,934	4,714,733	8,156,156	0.1%	73.0%
All Other	2,643,305	4,208,583	2,017,904	3,334,190	3,334,563	3,039,409	2,974,322	2.0%	-2.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Florence County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	53,857,738	61,345,259	58,925,854	71,914,256	83,089,216	77,450,279	80,432,659	6.9%	3.9%
Revenues from Local Sources	45,778,583	47,754,056	46,461,880	55,073,557	60,769,497	58,789,810	59,582,401	4.5%	1.3%
Current Property Taxes	21,880,381	23,484,391	21,218,792	24,518,455	28,193,995	26,164,641	26,577,519	3.3%	1.6%
Current Real & Personal Property Taxes	18,082,372	19,654,216	17,562,530	20,630,789	24,298,969	22,014,444	22,274,895	3.5%	1.2%
Fee In Lieu of Property Tax	2,854,660	2,733,283	2,765,453	2,761,154	2,706,378	2,860,415	3,155,912	1.7%	10.3%
All Other	943,349	1,096,892	890,809	1,126,511	1,188,648	1,289,782	1,146,712	3.3%	-11.1%
Local Options Sales Tax (1%)	10,597,512	10,582,893	10,246,914	11,480,493	13,032,620	13,836,772	13,835,271	4.5%	0.0%
Local Hospitality Tax	0	0	0	0	0	0	759,519	n/a	n/a
Local Accommodations Tax (3%)	948,141	1,052,970	1,061,117	1,183,531	1,329,461	1,328,729	1,276,175	5.1%	-4.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	12,352,549	12,633,802	13,935,057	17,891,079	18,213,421	17,459,668	17,133,916	5.6%	-1.9%
Licenses & Permits	1,285,795	1,538,833	1,473,501	2,222,040	2,500,544	2,272,161	1,829,099	6.1%	-19.5%
Service Revenue & Charges	9,114,817	10,533,045	11,587,758	12,950,117	12,510,598	12,151,225	13,187,499	6.3%	8.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,951,937	561,924	873,798	2,718,922	3,202,279	3,036,282	2,117,318	1.4%	-30.3%
Revenues from State Sources	6,393,342	12,126,784	10,641,229	11,127,397	15,468,087	13,234,735	15,023,755	15.3%	13.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	897,431	1,000,278	843,804	1,019,016	1,267,156	1,304,316	1,317,312	6.6%	1.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,883,007	7,009,421	7,248,760	7,446,935	8,228,718	8,486,006	8,117,591	18.8%	-4.3%
Manufacturer's Depreciation Reimbursement	1,283,757	1,607,264	896,177	1,679,352	1,915,454	1,903,935	1,954,736	7.3%	2.7%
State Grants	1,329,147	2,509,821	1,652,487	982,095	4,056,759	1,540,477	3,634,117	18.3%	135.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,631,972	1,422,864	1,758,620	1,268,718	879,984	1,147,512	398,020	-21.0%	-65.3%
Revenues from Other Local Sources	53,841	41,555	64,125	4,444,583	5,971,648	4,278,222	5,428,483	115.7%	26.9%
Total Expenditures (County only)	52,418,418	60,914,854	58,955,711	69,554,875	77,624,352	74,879,668	86,971,908	8.8%	16.1%
Administration	15,981,479	16,237,491	17,488,991	12,685,142	24,935,548	20,790,316	21,943,467	5.4%	5.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	15,845,716	19,552,190	16,953,007	20,050,437	19,594,602	21,151,049	22,270,281	5.8%	5.3%
Transportation	3,052,022	3,083,832	3,817,019	4,659,130	4,006,708	5,271,780	4,024,208	4.7%	-23.7%
Health & Human Services	5,778,345	5,697,535	5,757,198	6,139,981	5,508,725	6,420,701	6,239,767	1.3%	-2.8%
Environment & Housing	4,035,645	4,491,038	5,187,616	5,867,649	6,059,239	4,398,538	8,892,744	14.1%	102.2%
Recreation & Culture	4,068,384	6,200,659	5,784,489	7,833,840	9,205,990	7,089,988	7,005,080	9.5%	-1.2%
Debt Service/Interest on Debt	432,187	439,929	380,067	6,546,567	6,360,007	6,709,079	6,302,570	56.3%	-6.1%
Land Purchase & Facility Construction	3,224,640	5,212,180	3,587,324	0	0	559,444	0	-100.0%	n/a
All Other	0	0	0	5,772,129	1,953,533	2,488,773	10,293,791	n/a	313.6%

Florence County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1 /2	FY 04	FY 05 /2	FY 06	FY 07	FY 08	FY 09 /1 /3		
Total Revenues (Cities only)	31,214,115	35,870,435	33,675,738	35,606,880	39,708,376	45,907,903	41,741,032	5.0%	-9.1%
Revenues from Local Sources	24,150,730	26,682,848	28,689,705	30,263,648	32,264,961	36,844,855	36,247,630	7.0%	-1.6%
Current Property Taxes	3,722,572	3,940,661	3,963,151	4,121,707	4,128,339	3,793,131	3,870,638	0.7%	2.0%
Current Real & Personal Property Taxes	3,422,662	3,498,666	3,660,574	3,829,051	3,771,360	3,510,522	3,560,967	0.7%	1.4%
Fee In Lieu of Property Tax	62,652	209,929	63,658	62,432	56,107	72,059	94,238	7.0%	30.8%
All Other	237,258	232,066	238,919	230,224	300,872	210,550	215,433	-1.6%	2.3%
Local Options Sales Tax	5,811,569	6,018,561	6,185,820	6,909,189	6,958,921	7,252,486	7,163,142	3.5%	-1.2%
Local Hospitality Tax	0	1,122,278	2,283,203	2,371,249	2,661,073	2,809,572	2,904,082	n/a	3.4%
Local Accommodations Tax	23,052	31,276	3,837	21,202	16,451	19,913	13,990	-8.0%	-29.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	14,593,537	15,570,072	16,253,694	16,840,301	18,500,177	22,969,753	22,295,778	7.3%	-2.9%
Licenses & Permits	9,264,451	9,214,239	9,684,110	9,720,413	10,178,859	12,074,118	11,720,900	4.0%	-2.9%
Service Revenue & Charges	3,632,956	3,919,521	3,804,385	5,233,365	5,728,713	6,064,427	5,552,818	7.3%	-8.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,696,130	2,436,312	2,765,199	1,886,523	2,592,605	4,831,208	5,022,060	19.8%	4.0%
Revenues from State Sources	3,319,319	5,677,211	2,942,779	3,392,688	4,363,315	3,914,573	2,846,919	-2.5%	-27.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	473,801	446,088	457,042	429,542	445,134	444,827	424,319	-1.8%	-4.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,705,778	1,776,403	1,820,001	1,893,670	2,052,042	2,195,112	2,034,417	3.0%	-7.3%
Manufacturer's Depreciation Reimbursement	13,082	2,771	10,142	7,601	2,999	4,843	5,240	-14.1%	8.2%
State Grants	1,126,658	3,451,949	655,594	1,061,875	1,863,140	1,269,791	382,943	-16.5%	-69.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,519,269	3,182,858	1,634,611	1,091,573	1,863,631	4,315,197	1,554,071	-12.7%	-64.0%
Revenues from Other Local Sources	224,797	327,518	408,643	858,971	1,216,469	833,278	1,092,412	30.1%	31.1%
Total Expenditures (Cities only)	31,010,637	33,120,333	34,331,558	40,444,480	43,571,508	43,701,504	56,605,476	10.5%	29.5%
Administration	4,043,327	4,722,204	4,831,735	6,254,812	6,381,787	6,037,399	5,801,244	6.2%	-3.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	14,246,177	13,469,976	13,565,833	15,575,948	16,527,154	16,143,931	16,773,292	2.8%	3.9%
Transportation	2,256,595	2,160,416	2,464,927	2,914,241	2,184,761	2,250,766	2,320,013	0.5%	3.1%
Health & Human Services	43,317	23,103	147,334	1,556,277	295,856	250,220	133,527	20.6%	-46.6%
Environment & Housing	5,545,841	5,644,578	5,673,079	5,983,795	5,433,076	7,761,115	7,492,592	5.1%	-3.5%
Recreation & Culture	2,132,660	2,586,913	3,542,271	1,968,009	5,791,658	4,229,952	7,659,804	23.8%	81.1%
Debt Service/Interest on Debt	47,927	84,966	31,489	4,032,079	4,601,338	4,009,546	4,083,065	109.8%	1.8%
Purchase of Land & Facility Construction	5,341	2,140,167	1,956,218	477,626	570,265	1,075,482	9,893,079	250.4%	819.9%
All Other	2,689,452	2,288,010	2,118,672	1,681,693	1,785,613	1,943,093	2,448,860	-1.5%	26.0%

* Cities Included: Coward, Florence, Johnsonville, Lake City, Olanta, Pamplico, Quinby, Scranton & Timmons ville.

/1 In FYs 03 & 09 Olanta was excluded.

/2 In FY 03 and 05 Quinby was excluded.

/3 In FY09 Timmons ville were excluded

Florence County

Florence County								6 Year	FY 09
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Compound	Percent
								Growth Rate	Change
Total Revenues	51,623,585	54,290,015	57,643,508	59,884,877	63,644,302	54,357,565	54,623,956	0.9%	0.5%
Owner Occupied	8,303,555	9,495,546	10,576,535	11,773,595	13,271,175	1,672,750	1,670,647	-23.5%	-0.1%
Agricultural (Private)	1,088,139	1,164,377	1,222,951	1,257,649	1,356,052	1,393,913	1,404,589	4.3%	0.8%
Agricultural (Corporate)	100,894	105,520	110,333	115,586	100,397	104,699	105,558	0.8%	0.8%
Commercial/Rental	13,635,627	14,764,869	15,973,065	19,014,997	19,823,354	20,798,558	21,664,067	8.0%	4.2%
Personal Property (Vehicles)	9,627,929	9,724,679	9,789,437	8,907,139	9,207,732	9,229,794	8,705,848	-1.7%	-5.7%
Other Personal Property	1,195,975	1,161,062	1,081,453	1,209,031	1,403,393	1,429,501	1,262,973	0.9%	-11.6%
Manufacturing	6,259,165	6,458,236	6,896,238	6,224,583	6,483,477	6,582,498	6,188,739	-0.2%	-6.0%
Utility	3,346,174	3,563,282	3,866,685	3,973,512	4,318,420	4,424,176	4,522,668	5.1%	2.2%
Business Personal	3,082,411	3,367,391	3,445,692	3,221,190	3,370,653	3,836,364	3,207,713	0.7%	-16.4%
Motor Carrier	238,703	218,653	334,558	251,410	288,052	325,595	308,435	4.4%	-5.3%
Fee-in-Lieu and Joint Industrial Park	4,745,013	4,266,401	4,346,563	3,936,184	4,021,597	4,559,717	5,582,719	2.7%	22.4%

								6 Year	FY 09
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Compound Growth Rate	Percent Change
Total Revenues	19,923,152	21,751,386	19,297,143	22,776,317	26,754,773	24,608,542	24,738,919	3.7%	0.5%
Owner Occupied	4,921,544	5,565,867	5,005,537	6,121,140	7,377,775	6,956,362	7,166,705	6.5%	3.0%
Agricultural (Private)	376,820	420,723	371,342	435,373	521,631	467,034	466,104	3.6%	-0.2%
Agricultural (Corporate)	34,939	38,127	33,502	40,014	38,620	35,080	35,029	0.0%	-0.1%
Commercial/Rental	4,721,980	5,334,968	4,850,126	6,582,617	7,625,437	6,968,609	7,189,081	7.3%	3.2%
Personal Property (Vehicles)	3,334,126	3,513,804	2,972,504	3,083,476	3,541,932	3,092,466	2,888,980	-2.4%	-6.6%
Other Personal Property	414,163	419,525	328,377	418,543	539,842	478,958	419,110	0.2%	-12.5%
Manufacturing	2,167,532	2,333,545	2,094,002	2,154,828	2,493,995	2,205,482	2,053,693	-0.9%	-6.9%
Utility	1,158,771	1,287,515	1,174,096	1,375,551	1,661,164	1,482,331	1,500,818	4.4%	1.2%
Business Personal	1,067,430	1,216,735	1,046,264	1,115,113	1,296,587	1,285,383	1,064,459	0.0%	-17.2%
Motor Carrier	82,662	79,006	101,587	87,033	110,805	109,091	102,352	3.6%	-6.2%
Fee-in-Lieu and Joint Industrial Park	1,643,185	1,541,572	1,319,808	1,362,629	1,546,985	1,527,745	1,852,589	2.0%	21.3%

Georgetown County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	141,970,716	143,463,921	225,718,765	164,158,821	189,709,662	214,547,129	213,406,992	7.0%	-0.5%
Revenues from Local Sources	84,706,629	85,803,555	168,168,729	102,902,685	130,111,704	133,431,519	146,635,662	9.6%	9.9%
Current Property Taxes	59,861,437	61,887,640	61,225,442	68,377,936	80,237,804	81,522,611	86,169,251	6.3%	5.7%
Current Real & Personal Property Taxes	58,426,778	60,590,948	60,164,853	67,480,591	79,301,862	80,192,881	84,604,676	6.4%	5.5%
Fee In Lieu of Property Tax (only Counties and Cities)	94,891	254,816	30,814	203,052	103,758	265,047	128,608	5.2%	-51.5%
All Other	1,339,767	1,041,876	1,029,775	694,294	832,184	1,064,682	1,435,967	1.2%	34.9%
Local Options Sales Tax	0	2,992	60,384	7,901	9,168	9,682	5,515	n/a	-43.0%
Local Hospitality Tax	3,246,490	3,443,596	556,226	2,393,569	2,594,791	2,599,581	2,536,877	-4.0%	-2.4%
Local Accommodations Tax	407,057	435,444	3,345,360	1,964,027	2,111,461	2,141,665	2,048,499	30.9%	-4.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	21,191,645	20,033,883	102,981,317	30,159,252	45,158,480	47,157,980	55,875,520	17.5%	18.5%
Licenses & Permits	4,123,021	4,776,823	4,900,061	7,480,242	7,554,950	7,039,015	5,873,287	6.1%	-16.6%
Service Revenue & Charges	11,516,860	11,430,269	11,649,229	13,059,392	14,378,441	17,993,977	16,010,697	5.6%	-11.0%
Bonds & Leases	0	0	83,087,927	3,595,094	17,311,662	8,417,534	8,723,060	n/a	3.6%
Miscellaneous	5,551,764	3,826,791	3,344,100	6,024,524	5,913,427	13,707,454	25,268,476	28.7%	84.3%
Revenues from State Sources	42,398,466	43,716,994	44,041,034	45,845,431	45,616,667	58,833,582	51,427,455	3.3%	-12.6%
Reimbursements for Property Tax Relief (Tier 1)	4,615,362	4,615,362	4,615,362	4,615,362	4,615,361	4,615,362	4,615,362	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,859,470	1,959,320	1,938,522	2,242,786	1,759,248	1,940,600	2,008,288	1.3%	3.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	7,855,265	8,215,398	n/a	4.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,757,136	4,909,132	4,859,703	5,581,974	5,930,249	6,284,250	5,930,289	3.7%	-5.6%
Manufacturer's Depreciation Reimbursement	1,768,437	1,470,252	1,589,473	1,622,388	1,191,757	1,302,152	1,350,462	-4.4%	3.7%
State Grants	10,028,513	10,430,574	9,827,467	7,912,025	7,894,911	9,656,547	11,385,424	2.1%	17.9%
Education Finance Act (EFA)	11,565,717	12,158,780	11,983,198	15,194,032	15,202,260	17,251,470	9,200,204	-3.7%	-46.7%
Education Improvement Act (EIA)	7,379,494	7,798,634	8,315,967	7,732,170	8,480,820	9,484,936	7,912,776	1.2%	-16.6%
Education Lottery	424,336	374,939	911,342	944,693	542,061	443,001	809,253	11.4%	82.7%
Revenues from Federal Sources	14,541,301	13,641,022	13,215,044	14,571,662	13,634,303	13,828,011	15,902,465	1.5%	15.0%
Revenues from Other Local Sources	324,321	302,350	293,958	839,043	346,988	619,743	256,950	-3.8%	-58.5%
Total Expenditures (School Dist., Counties, & Cities)	157,688,159	155,051,349	154,808,332	173,147,205	183,807,981	207,792,315	220,446,573	5.7%	6.1%
Administration	47,416,727	46,038,739	46,080,290	55,945,076	59,064,232	59,615,294	59,164,696	3.8%	-0.8%
Instruction	48,886,735	49,605,667	51,747,857	53,192,883	54,651,863	57,260,222	55,689,132	2.2%	-2.7%
Public Safety	21,525,022	20,729,287	19,542,571	22,367,553	21,446,035	17,369,694	22,311,806	0.6%	28.5%
Transportation	3,816,334	2,921,152	2,999,585	3,287,135	3,165,635	3,335,919	2,297,911	-8.1%	-31.1%
Health & Human Services	3,311,956	3,373,283	3,337,803	3,549,205	3,800,457	3,962,050	1,599,870	-11.4%	-59.6%
Environment & Housing	7,732,040	6,322,251	6,272,428	6,818,432	6,947,122	8,776,290	9,804,893	4.0%	11.7%
Recreation & Culture	4,451,561	4,127,655	4,026,903	4,979,980	5,064,778	5,192,458	5,138,960	2.4%	-1.0%
Debt Service/Interest on Debt /4	7,445,554	9,216,780	9,380,901	14,671,688	16,017,026	19,711,661	24,728,090	22.1%	25.4%
Land Purchase & Facility Construction	10,833,827	10,425,589	8,106,920	7,567,665	13,312,001	32,193,221	38,748,041	23.7%	20.4%
All Other	2,268,403	2,290,946	3,313,074	767,588	338,832	375,506	963,174	-13.3%	156.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Georgetown County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	59,861,437	61,887,640	61,225,442	68,377,936	80,237,804	81,522,611	86,169,251	6.3%	5.7%
School District Total	39,670,354	41,261,213	42,743,605	44,625,081	54,679,060	50,209,885	53,388,952	5.1%	6.3%
County Total	17,361,918	17,813,910	15,974,078	20,628,021	21,761,040	27,037,056	28,025,537	8.3%	3.7%
Cities Total	2,829,165	2,812,517	2,507,759	3,124,834	3,797,704	4,275,670	4,754,762	9.0%	11.2%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	336,902,259	342,680,927	350,173,236	360,590,315	545,495,428	562,092,918	580,778,519	9.5%	3.3%
Owner Occupied (4% assessment ratio)	79,587,457	84,173,161	87,092,412	91,584,561	137,292,059	146,589,454	149,301,997	11.1%	1.9%
Agricultural (Private) (4%)	1,594,402	1,650,463	1,655,957	1,851,820	2,224,250	1,803,658	1,872,434	2.7%	3.8%
Agricultural (Corporate) (6%)	1,920,728	1,825,131	1,821,338	2,070,485	1,895,372	1,929,208	1,916,448	0.0%	-0.7%
Commercial/Rental (6%)	159,579,040	163,007,337	167,309,086	169,807,301	305,685,607	315,473,623	332,700,466	13.0%	5.5%
Personal Property (Vehicles) /6	35,548,848	35,730,099	34,954,682	35,234,632	34,806,944	32,272,834	30,371,579	-2.6%	-5.9%
Other Personal Property County (10.5%)	5,065,423	4,890,148	5,312,066	6,276,964	7,498,484	8,622,881	9,501,598	11.1%	10.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	34,382,121	33,454,623	33,895,772	35,404,852	34,921,800	33,565,330	31,298,350	-1.6%	-6.8%
Utility (10.5%)	9,167,977	8,098,240	8,634,570	8,944,950	9,273,980	9,019,050	9,296,780	0.2%	3.1%
Business Personal (10.5%)	7,850,840	7,352,090	6,925,210	7,123,650	8,092,193	8,357,980	8,232,197	0.8%	-1.5%
Motor Carrier (9.5%)	1,065,947	924,301	918,750	719,211	1,486,278	1,649,680	1,586,840	6.9%	-3.8%
Fee-in-Lieu and Joint Industrial Park /7	1,139,476	1,575,334	1,653,393	1,571,889	2,318,461	2,809,220	4,699,830	26.6%	67.3%
Total Average Millage Rates /2									
School Districts /3	131.4	133.9	135.2	136.6	108.7	111.5	114.0	-2.3%	2.2%
Counties /4	52.8	52.8	46.9	58.4	40.5	48.6	49.1	-1.2%	1.0%
Cities & Special Purpose Districts /5	55.7	53.3	66.3	-1.5	58.3	54.5	55.7	0.0%	2.1%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	59,861,437	61,887,640	61,225,442	68,377,936	80,237,804	81,522,611	86,169,251	6.3%	5.7%
Owner Occupied	9,173,572	10,179,216	10,296,009	12,199,123	15,398,169	10,538,449	11,094,314	3.2%	5.3%
Agricultural (Private)	313,490	328,510	320,380	385,334	352,738	306,984	325,237	0.6%	5.9%
Agricultural (Corporate)	377,652	363,276	352,377	430,835	300,582	328,353	332,882	-2.1%	1.4%
Commercial/Rental	31,376,268	32,445,121	32,369,526	35,334,162	48,477,859	53,693,934	57,789,190	10.7%	7.6%
Personal Property (Vehicles)	6,989,578	7,111,750	6,762,732	7,331,759	5,519,940	5,492,869	5,275,463	-4.6%	-4.0%
Other Personal Property County	995,958	973,339	1,027,733	1,306,135	1,189,164	1,467,623	1,650,402	8.8%	12.5%
Manufacturing	6,855,069	6,913,653	6,588,677	7,570,231	5,641,913	5,977,901	5,565,048	-3.4%	-6.9%
Utility	1,802,598	1,611,881	1,670,542	1,861,300	1,470,736	1,535,052	1,614,826	-1.8%	5.2%
Business Personal	1,543,624	1,463,366	1,339,830	1,482,317	1,283,319	1,422,537	1,429,911	-1.3%	0.5%
Motor Carrier	209,585	183,974	177,752	149,656	235,705	280,777	275,630	4.7%	-1.8%
Fee-in-Lieu and Joint Industrial Park	224,043	313,556	319,884	327,085	367,679	478,132	816,348	24.0%	70.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Georgetown County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	90,425,332	93,843,904	179,185,804	105,252,810	128,029,735	126,441,884	121,216,450	5.0%	-4.1%
Revenues from Local Sources	45,277,112	46,161,936	130,563,453	54,975,346	78,026,934	64,136,744	68,198,092	7.1%	6.3%
Current Property Taxes	39,670,354	41,261,213	42,743,605	44,625,081	54,679,060	50,209,885	53,388,952	5.1%	6.3%
Current Real & Personal Property Taxes	39,513,776	41,129,546	42,609,284	44,477,248	54,511,854	50,018,027	53,195,834	5.1%	6.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	156,578	131,667	134,321	147,833	167,206	191,858	193,118	3.6%	0.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,606,758	4,900,723	87,819,848	10,350,265	23,347,874	13,926,859	14,809,140	17.6%	6.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	2,569,094	2,374,318	2,492,725	3,060,428	3,808,445	3,452,318	2,700,967	0.8%	-21.8%
Bonds & Leases	0	0	83,087,927	3,595,094	17,311,662	8,417,534	8,723,060	n/a	3.6%
Miscellaneous	3,037,664	2,526,405	2,239,196	3,694,743	2,227,767	2,057,007	3,385,113	1.8%	64.6%
Revenues from State Sources	35,207,939	36,442,390	37,048,452	38,927,929	38,558,544	50,363,547	41,899,372	2.9%	-16.8%
Reimbursements for Property Tax Relief (Tier 1)	4,615,362	4,615,362	4,615,362	4,615,362	4,615,361	4,615,362	4,615,362	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,239,548	1,325,629	1,379,874	1,490,319	1,198,330	1,193,245	1,224,938	-0.2%	2.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	7,855,265	8,215,398	n/a	4.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	267,627	267,627	267,627	267,627	267,627	267,627	267,627	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	1,205,835	1,056,307	1,128,206	1,128,815	858,114	892,835	937,226	-4.1%	5.0%
State Grants 4/	8,510,020	8,845,112	8,446,876	7,554,911	7,393,971	8,359,806	8,716,588	0.4%	4.3%
Education Finance Act (EFA)	11,565,717	12,158,780	11,983,198	15,194,032	15,202,260	17,251,470	9,200,204	-3.7%	-46.7%
Education Improvement Act (EIA)	7,379,494	7,798,634	8,315,967	7,732,170	8,480,820	9,484,936	7,912,776	1.2%	-16.6%
Education Lottery	424,336	374,939	911,342	944,693	542,061	443,001	809,253	11.4%	82.7%
Revenues from Federal Sources	9,940,281	11,239,578	11,573,899	11,349,535	11,444,257	11,922,560	11,934,526	3.1%	0.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District only)	101,226,653	95,625,475	97,465,870	105,487,802	114,214,354	126,371,245	123,385,063	3.4%	-2.4%
Administration	38,233,260	36,532,970	36,700,588	40,118,106	39,478,524	43,354,119	42,817,910	1.9%	-1.2%
Instruction	48,886,735	49,605,667	51,747,857	53,192,883	54,651,863	57,260,222	55,689,132	2.2%	-2.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	234,162	126,154	205,891	218,477	244,996	212,835	183,296	-4.0%	-13.9%
Environment & Housing	0	0	46	0	0	0	0	n/a	n/a
Recreation & Culture	10,374	10,375	12,181	11,116	8,395	5,951	60,486	34.2%	916.4%
Debt Service/Interest on Debt	7,338,764	8,497,000	8,743,685	9,364,452	11,252,901	12,746,702	15,609,909	13.4%	22.5%
Purchase of Land & Facility Construction	6,504,315	842,405	46,341	2,317,716	8,345,504	12,596,793	8,806,376	5.2%	-30.1%
All Other	19,043	10,904	9,281	265,052	232,171	194,623	217,954	50.1%	12.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Georgetown County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	37,999,691	38,061,766	36,566,393	46,397,644	47,505,225	64,047,593	77,902,577	12.7%	21.6%
Revenues from Local Sources	29,721,569	30,574,315	28,784,867	36,609,322	39,443,335	54,938,877	65,503,742	14.1%	19.2%
Current Property Taxes	17,361,918	17,813,910	15,974,078	20,628,021	21,761,040	27,037,056	28,025,537	8.3%	3.7%
Current Real & Personal Property Taxes	16,212,159	16,749,931	15,276,423	19,995,284	21,282,123	26,293,969	26,928,085	8.8%	2.4%
Fee In Lieu of Property Tax	68,666	230,613	0	203,052	103,758	265,047	82,069	3.0%	-69.0%
All Other	1,081,092	833,366	697,655	429,686	375,159	478,039	1,015,383	-1.0%	112.4%
Local Options Sales Tax	0	0	60,384	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	2,735,470	2,899,601	0	1,831,466	2,014,741	1,991,697	1,970,911	-5.3%	-1.0%
Local Accommodations Tax (3%)	0	0	2,899,601	1,476,162	1,577,354	1,608,817	1,534,669	n/a	-4.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	9,624,181	9,860,804	9,850,804	12,673,673	14,090,200	24,301,307	33,972,625	23.4%	39.8%
Licenses & Permits	2,010,712	2,471,276	2,471,276	4,264,477	3,858,704	3,011,084	2,238,230	1.8%	-25.7%
Service Revenue & Charges	6,507,737	6,773,652	6,763,652	7,198,593	7,855,441	11,469,390	10,701,685	8.6%	-6.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,105,732	615,876	615,876	1,210,603	2,376,055	9,820,833	21,032,710	63.4%	114.2%
Revenues from State Sources	6,376,715	5,908,461	6,202,536	5,877,109	5,973,591	7,040,640	8,373,665	4.6%	18.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	493,843	509,473	433,879	626,021	445,499	570,136	590,713	3.0%	3.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,890,116	3,998,364	3,946,246	4,441,075	4,731,708	5,092,669	4,878,922	3.8%	-4.2%
Manufacturer's Depreciation Reimbursement	484,524	410,972	453,423	479,265	320,734	395,748	396,984	-3.3%	0.3%
State Grants	1,508,231	989,651	1,368,988	330,747	475,650	982,088	2,507,047	8.8%	155.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,652,663	1,334,856	1,334,856	3,137,251	1,774,826	1,692,828	3,768,220	14.7%	122.6%
Revenues from Other Local Sources	248,745	244,134	244,134	773,962	313,473	375,248	256,950	0.5%	-31.5%
Total Expenditures (County only)	41,664,811	45,961,062	45,845,945	53,414,192	56,814,778	65,317,406	81,317,482	11.8%	24.5%
Administration	6,654,766	7,037,180	7,037,180	14,132,358	17,381,748	14,133,806	14,427,229	13.8%	2.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	16,222,887	14,939,918	14,940,018	15,195,034	15,448,714	11,091,255	15,484,790	-0.8%	39.6%
Transportation	2,985,945	2,197,868	2,197,868	2,447,925	2,441,297	2,692,483	1,541,887	-10.4%	-42.7%
Health & Human Services	3,077,794	3,247,129	3,131,912	3,330,728	3,555,461	3,749,215	1,416,574	-12.1%	-62.2%
Environment & Housing	5,987,156	4,548,227	4,548,227	4,302,014	5,269,090	5,832,766	6,964,394	2.6%	19.4%
Recreation & Culture	3,989,856	3,669,356	3,669,356	4,615,134	4,555,773	4,571,252	4,215,104	0.9%	-7.8%
Debt Service/Interest on Debt	0	637,216	637,216	4,209,106	4,280,620	4,170,138	7,563,124	n/a	81.4%
Land Purchase & Facility Construction	992,090	7,842,444	7,842,444	5,181,893	3,882,075	19,076,491	29,704,380	76.2%	55.7%
All Other	1,754,317	1,841,724	1,841,724	0	0	0	0	-100.0%	n/a

Georgetown County

	FY 03 /1	FY 04	FY 05 /1	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	13,545,693	11,558,251	9,966,568	12,508,367	14,174,702	24,057,652	14,287,965	0.9%	-40.6%
Revenues from Local Sources	9,707,948	9,067,304	8,820,409	11,318,017	12,641,435	14,355,898	12,933,828	4.9%	-9.9%
Current Property Taxes	2,829,165	2,812,517	2,507,759	3,124,834	3,797,704	4,275,670	4,754,762	9.0%	11.2%
Current Real & Personal Property Taxes	2,700,843	2,711,471	2,279,146	3,008,059	3,507,885	3,880,885	4,480,757	8.8%	15.5%
Fee In Lieu of Property Tax	26,225	24,203	30,814	0	0	0	46,539	10.0%	n/a
All Other	102,097	76,843	197,799	116,775	289,819	394,785	227,466	14.3%	-42.4%
Local Options Sales Tax	0	2,992	0	7,901	9,168	9,682	5,515	n/a	-43.0%
Local Hospitality Tax	511,020	543,995	556,226	562,103	580,050	607,884	565,966	1.7%	-6.9%
Local Accommodations Tax	407,057	435,444	445,759	487,865	534,107	532,848	513,830	4.0%	-3.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,960,706	5,272,356	5,310,665	7,135,314	7,720,406	8,929,814	7,093,755	2.9%	-20.6%
Licenses & Permits	2,112,309	2,305,547	2,428,785	3,215,765	3,696,246	4,027,931	3,635,057	9.5%	-9.8%
Service Revenue & Charges	2,440,029	2,282,299	2,392,852	2,800,371	2,714,555	3,072,269	2,608,045	1.1%	-15.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,408,368	684,510	489,028	1,119,178	1,309,605	1,829,614	850,653	-8.1%	-53.5%
Revenues from State Sources	813,812	1,366,143	790,046	1,040,393	1,084,532	1,429,395	1,154,418	6.0%	-19.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	126,079	124,218	124,769	126,446	115,419	177,219	192,637	7.3%	8.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	599,393	643,141	645,830	873,272	930,914	923,954	783,740	4.6%	-15.2%
Manufacturer's Depreciation Reimbursement	78,078	2,973	7,844	14,308	12,909	13,569	16,252	-23.0%	19.8%
State Grants	10,262	595,811	11,603	26,367	25,290	314,653	161,789	58.4%	-48.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,948,357	1,066,588	306,289	84,876	415,220	212,623	199,719	-36.2%	-6.1%
Revenues from Other Local Sources	75,576	58,216	49,824	65,081	33,515	244,495	0	-100.0%	n/a
Total Expenditures (Cities only)	14,796,695	13,464,812	11,496,517	14,245,211	12,778,849	16,103,664	15,744,028	1.0%	-2.2%
Administration	2,528,701	2,468,589	2,342,522	1,694,612	2,203,960	2,127,369	1,919,557	-4.5%	-9.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,302,135	5,789,369	4,602,553	7,172,519	5,997,321	6,278,439	6,827,016	4.3%	8.7%
Transportation	830,389	723,284	801,717	839,210	724,338	643,436	756,024	-1.6%	17.5%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,744,884	1,774,024	1,724,155	2,516,418	1,678,032	2,943,524	2,840,499	8.5%	-3.5%
Recreation & Culture	451,331	447,924	345,366	353,730	500,610	615,255	863,370	11.4%	40.3%
Debt Service/Interest on Debt	106,790	82,564	0	1,098,130	483,505	2,794,821	1,555,057	56.3%	-44.4%
Purchase of Land & Facility Construction	3,337,422	1,740,740	218,135	68,056	1,084,422	519,937	237,285	-35.6%	-54.4%
All Other	495,043	438,318	1,462,069	502,536	106,661	180,883	745,220	7.1%	312.0%

* Cities Included: Andrews, Georgetown & Pawleys Island.

/1 In FYs 03 & 05 Andrews was excluded.

Georgetown County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	39,670,354	41,261,213	42,743,605	44,625,081	54,679,060	50,209,885	53,388,952	5.1%	6.3%
Owner Occupied	5,846,389	6,653,361	7,163,398	7,890,976	10,308,051	3,875,962	4,192,485	-5.4%	8.2%
Agricultural (Private)	209,584	220,957	223,959	252,875	241,772	201,131	213,493	0.3%	6.1%
Agricultural (Corporate)	252,479	244,340	246,326	282,735	206,024	215,131	218,511	-2.4%	1.6%
Commercial/Rental	20,976,624	21,822,686	22,627,616	23,188,051	33,227,503	35,179,323	37,934,132	10.4%	7.8%
Personal Property (Vehicles)	4,672,887	4,783,384	4,727,425	4,811,468	3,783,455	3,598,832	3,462,933	-4.9%	-3.8%
Other Personal Property	665,849	654,671	718,427	857,151	815,072	961,561	1,083,361	8.5%	12.7%
Manufacturing	4,519,521	4,478,754	4,584,213	4,834,713	3,795,940	3,742,961	3,568,603	-3.9%	-4.7%
Utility	1,205,128	1,084,156	1,167,777	1,221,478	1,008,066	1,005,739	1,060,008	-2.1%	5.4%
Business Personal	1,031,991	984,265	936,596	972,771	879,608	932,021	938,626	-1.6%	0.7%
Motor Carrier	140,118	123,741	124,256	98,212	161,556	183,960	180,930	4.4%	-1.6%
Fee-in-Lieu and Joint Industrial Park	149,784	210,899	223,612	214,649	252,013	313,264	535,869	23.7%	71.1%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	17,787,094	18,092,771	16,407,957	21,050,991	22,102,781	27,342,144	28,534,180	8.2%	4.4%
Owner Occupied	4,201,900	4,444,151	4,080,862	5,346,638	5,562,900	7,130,618	7,335,344	9.7%	2.9%
Agricultural (Private)	84,178	87,141	77,593	108,108	90,124	87,736	91,994	1.5%	4.9%
Agricultural (Corporate)	101,407	96,363	85,342	120,873	76,798	93,843	94,157	-1.2%	0.3%
Commercial/Rental	8,425,136	8,606,415	7,839,549	9,913,222	12,385,992	15,345,728	16,345,878	11.7%	6.5%
Personal Property (Vehicles)	1,876,837	1,886,468	1,637,861	2,056,971	1,410,333	1,569,862	1,492,183	-3.8%	-4.9%
Other Personal Property	267,434	258,189	248,906	366,444	303,829	419,447	466,822	9.7%	11.3%
Manufacturing	1,815,239	1,766,328	1,588,244	2,066,909	1,414,987	1,632,734	1,537,717	-2.7%	-5.8%
Utility	484,033	427,569	404,587	522,199	375,770	438,718	456,759	-1.0%	4.1%
Business Personal	414,493	388,174	324,492	415,873	327,885	406,561	404,455	-0.4%	-0.5%
Motor Carrier	56,278	48,801	43,050	41,987	60,222	80,246	77,963	5.6%	-2.8%
Fee-in-Lieu and Joint Industrial Park	60,160	83,174	77,473	91,766	93,941	136,650	230,907	25.1%	69.0%

Greenville County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	811,901,435	1,022,859,679	1,207,559,216	1,517,951,848	966,822,430	1,123,551,788	1,061,141,693	4.6%	-5.6%
Revenues from Local Sources	507,806,542	701,979,609	859,753,858	1,147,669,758	577,297,050	565,827,933	595,711,036	2.7%	5.3%
Current Property Taxes	308,974,000	323,034,265	326,227,253	270,914,652	350,568,309	325,779,184	340,654,048	1.6%	4.6%
Current Real & Personal Property Taxes	297,766,413	309,655,982	317,380,892	260,679,881	336,814,932	310,875,334	325,337,120	1.5%	4.7%
Fee In Lieu of Property Tax (only Counties and Cities)	5,346,995	6,956,863	3,373,900	3,718,608	6,506,135	7,775,319	7,198,638	5.1%	-7.4%
All Other	5,860,592	6,421,420	5,472,461	6,516,163	7,247,242	7,128,531	8,118,290	5.6%	13.9%
Local Options Sales Tax	68,811	27,409	67,825	73,176	84,713	91,954	0	-100.0%	n/a
Local Hospitality Tax	5,075,920	5,750,899	6,658,886	7,712,938	9,442,388	15,821,190	16,130,377	21.3%	2.0%
Local Accommodations Tax	1,308,208	1,331,610	1,552,959	1,810,724	2,005,818	2,285,206	1,976,386	7.1%	-13.5%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	192,379,603	371,835,426	525,246,935	867,158,268	215,195,822	221,850,399	236,950,224	3.5%	6.8%
Licenses & Permits	39,834,517	43,062,933	46,696,243	50,036,920	54,388,994	55,673,593	48,174,574	3.2%	-13.5%
Service Revenue & Charges	77,590,682	123,635,948	144,023,668	109,367,550	122,271,226	126,537,575	137,292,155	10.0%	8.5%
Bonds & Leases	47,173,900	177,410,747	302,942,521	663,765,336	668,000	0	16,648,927	-15.9%	n/a
Miscellaneous	27,780,504	27,725,798	31,584,503	43,988,462	37,867,602	39,639,232	34,834,568	3.8%	-12.1%
Revenues from State Sources	249,877,560	258,152,022	274,017,464	296,019,839	315,302,797	403,402,054	376,088,741	7.1%	-6.8%
Reimbursements for Property Tax Relief (Tier 1)	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	0.0%	0.0%
Homestead Exemption (Tier 2) /1	10,114,054	10,453,428	10,858,188	10,863,505	11,203,131	10,768,705	12,138,369	3.1%	12.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	43,290,659	45,780,319	n/a	5.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	27,427,002	25,221,893	26,973,193	28,404,913	29,729,489	33,104,297	31,174,854	2.2%	-5.8%
Manufacturer's Depreciation Reimbursement	2,835,125	2,554,103	3,279,987	3,190,274	3,996,853	3,355,078	4,542,526	8.2%	35.4%
State Grants	57,578,368	62,640,681	62,663,737	53,782,876	59,552,297	78,829,558	75,758,994	4.7%	-3.9%
Education Finance Act (EFA)	89,625,251	92,207,040	101,572,640	128,718,920	137,969,237	157,669,396	139,255,436	7.6%	-11.7%
Education Improvement Act (EIA)	37,825,387	37,749,977	40,579,141	42,993,697	43,654,599	49,379,261	41,196,253	1.4%	-16.6%
Education Lottery	1,062,039	3,914,566	4,680,244	4,655,320	5,786,857	3,594,766	2,831,655	17.8%	-21.2%
Revenues from Federal Sources	43,214,888	52,886,800	63,695,241	61,826,759	62,696,829	69,078,604	75,661,688	9.8%	9.5%
Revenues from Other Local Sources	11,002,445	9,841,248	10,092,653	12,435,492	11,525,754	10,925,909	13,878,795	3.9%	27.0%
Total Expenditures (School Dist., Counties, & Cities)	899,296,137	974,345,971	1,131,016,486	1,173,265,837	1,147,640,011	1,100,901,920	1,051,916,120	2.6%	-4.4%
Administration	241,200,147	240,783,473	257,818,006	292,761,563	304,289,474	341,505,676	341,677,276	6.0%	0.1%
Instruction	240,243,912	244,239,614	265,460,382	283,368,732	306,768,401	321,052,042	324,525,801	5.1%	1.1%
Public Safety	73,744,793	91,696,482	99,338,732	126,581,733	113,337,498	109,799,336	116,712,040	8.0%	6.3%
Transportation	37,439,721	47,686,777	27,241,952	35,902,964	38,581,122	21,817,592	22,547,056	-8.1%	3.3%
Health & Human Services	15,513,152	16,015,160	16,348,064	17,589,762	19,713,295	20,819,626	22,584,525	6.5%	8.5%
Environment & Housing	22,454,169	26,515,123	29,106,883	38,694,210	27,678,154	30,336,245	31,532,277	5.8%	3.9%
Recreation & Culture	17,334,600	18,734,003	19,788,779	26,541,622	21,519,886	24,798,886	27,746,974	8.2%	11.9%
Debt Service/Interest on Debt /4	158,711,059	135,450,877	72,020,528	83,877,352	91,150,352	89,431,441	89,347,178	-9.1%	-0.1%
Land Purchase & Facility Construction	89,194,556	149,493,535	335,076,966	257,046,143	209,814,146	123,679,365	62,158,388	-5.8%	-49.7%
All Other	3,460,028	3,730,927	8,816,194	10,901,755	14,787,683	17,661,711	13,084,605	24.8%	-25.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Greenville County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	308,974,000	323,034,265	326,227,253	270,914,652	350,568,309	325,779,184	340,654,048	1.6%	4.6%
School District Total	187,182,258	198,692,687	202,504,481	206,524,259	224,829,851	197,263,689	209,009,495	1.9%	6.0%
County Total	83,391,983	85,949,329	82,478,861	23,460,455	78,298,450	83,430,397	85,271,500	0.4%	2.2%
Cities Total	38,399,759	38,392,249	41,243,911	40,929,938	47,440,008	45,085,098	46,373,053	3.2%	2.9%

Assessed Property Values for Tax Years	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	1,584,498,692	1,658,124,345	1,683,263,998	1,656,843,786	1,708,456,531	1,886,114,640	1,962,303,745	3.6%	4.0%
Owner Occupied (4% assessment ratio)	497,746,889	515,845,200	532,226,910	554,311,870	575,776,520	666,346,464	707,845,638	6.0%	6.2%
Agricultural (Private) (4%)	1,547,290	1,546,170	1,555,720	1,550,320	1,538,010	1,667,342	1,708,790	1.7%	2.5%
Agricultural (Corporate) (6%)	4,710	2,730	2,500	1,970	2,640	3,640	3,830	-3.4%	5.2%
Commercial/Rental (6%)	422,374,015	435,252,757	448,743,229	477,261,945	500,242,715	568,481,884	619,949,386	6.6%	9.1%
Personal Property (Vehicles) /6	227,003,584	229,116,034	230,134,576	201,006,620	217,017,421	211,903,755	197,817,376	-2.3%	-6.6%
Other Personal Property County (10.5%)	18,043,521	19,769,266	18,872,195	19,933,563	20,463,131	25,354,220	21,185,600	2.7%	-16.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	119,213,540	151,242,750	133,972,679	121,055,240	106,445,900	98,188,750	98,887,599	-3.1%	0.7%
Utility (10.5%)	94,779,040	84,322,995	86,030,720	82,630,230	88,928,177	88,749,292	91,030,692	-0.7%	2.6%
Business Personal (10.5%)	97,626,850	93,074,220	92,745,541	92,788,100	96,963,120	103,628,330	106,623,445	1.5%	2.9%
Motor Carrier (9.5%)	4,815,173	6,805,075	6,615,562	7,039,632	5,457,284	6,966,313	6,725,811	5.7%	-3.5%
Fee-in-Lieu and Joint Industrial Park /7	101,344,080	121,147,148	132,364,366	99,264,296	95,621,613	114,824,650	110,525,578	1.5%	-3.7%

Total Average Millage Rates /2	258.2	260.9	267.0	277.8	264.7	273.6	276.0	1.1%	0.9%
School Districts /3	132.9	133.9	134.2	138.8	145.3	140.0	141.8	1.1%	1.3%
Counties /4	51.0	49.3	48.5	13.5	44.2	41.5	41.6	-3.4%	0.1%
Cities & Special Purpose Districts /5	74.3	77.7	84.3	125.5	75.2	92.1	92.6	3.7%	0.6%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	308,974,000	323,034,265	326,227,253	270,914,652	350,568,309	325,779,184	340,654,048	1.6%	4.6%
Owner Occupied	72,386,749	75,003,507	78,648,924	66,585,600	93,006,136	62,247,372	68,292,743	-1.0%	9.7%
Agricultural (Private)	329,234	326,314	330,062	282,087	340,897	349,602	361,198	1.6%	3.3%
Agricultural (Corporate)	1,002	576	530	358	585	763	810	-3.5%	6.1%
Commercial/Rental	89,873,212	91,858,525	95,205,519	86,839,872	110,877,699	119,197,185	131,042,584	6.5%	9.9%
Personal Property (Vehicles)	48,302,075	48,354,113	48,825,432	36,574,023	48,101,435	44,431,198	41,813,898	-2.4%	-5.9%
Other Personal Property County	3,839,320	4,172,232	4,003,931	3,626,998	4,535,608	5,316,179	4,478,133	2.6%	-15.8%
Manufacturing	30,713,385	38,876,100	31,797,590	25,745,132	30,099,635	28,363,174	28,101,129	-1.5%	-0.9%
Utility	20,167,189	17,796,064	18,252,307	15,034,927	19,710,735	18,608,624	19,241,727	-0.8%	3.4%
Business Personal	20,773,150	19,642,979	19,676,926	16,883,196	21,491,663	21,728,406	22,537,665	1.4%	3.7%
Motor Carrier	1,024,578	1,436,187	1,403,560	1,280,891	1,209,595	1,460,671	1,421,677	5.6%	-2.7%
Fee-in-Lieu and Joint Industrial Park	21,564,106	25,567,669	28,082,470	18,061,567	21,194,321	24,076,009	23,362,484	1.3%	-3.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Greenville County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	525,973,435	726,294,322	897,766,480	1,247,337,523	626,840,982	674,606,117	699,138,759	4.9%	3.6%
Revenues from Local Sources	273,540,013	462,450,323	609,264,950	934,067,545	294,850,487	262,286,320	300,391,320	1.6%	14.5%
Current Property Taxes	187,182,258	198,692,687	202,504,481	206,524,259	224,829,851	197,263,689	209,009,495	1.9%	6.0%
Current Real & Personal Property Taxes	186,721,216	198,259,020	202,089,560	206,035,014	224,395,088	196,598,496	208,427,677	1.8%	6.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	461,042	433,667	414,921	489,245	434,763	665,193	581,818	4.0%	-12.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	86,357,755	263,757,636	406,760,469	727,543,286	70,020,636	65,022,631	91,381,825	0.9%	40.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	35,444,847	78,308,261	97,108,638	51,785,571	56,520,361	57,207,913	65,643,426	10.8%	14.7%
Bonds & Leases	47,173,900	177,410,747	302,942,521	663,765,336	668,000	0	16,648,927	-15.9%	n/a
Miscellaneous	3,739,008	8,038,628	6,709,310	11,992,379	12,832,275	7,814,718	9,089,472	16.0%	16.3%
Revenues from State Sources	216,069,286	220,663,328	237,535,080	262,981,083	278,626,628	355,657,142	333,764,029	7.5%	-6.2%
Reimbursements for Property Tax Relief (Tier 1)	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	0.0%	0.0%
Homestead Exemption (Tier 2) /1	6,545,896	6,801,462	7,298,702	7,491,099	8,172,065	8,275,775	8,363,066	4.2%	1.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	43,290,659	45,780,319	n/a	5.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,576,758	2,576,971	2,563,119	2,578,227	2,562,785	2,578,672	2,575,903	0.0%	-0.1%
Manufacturer's Depreciation Reimbursement	2,106,000	2,341,475	2,342,303	2,528,935	2,933,703	2,279,854	3,540,960	9.0%	55.3%
State Grants 4/	52,917,621	51,661,503	55,088,597	50,604,551	54,137,048	65,178,425	66,810,103	4.0%	2.5%
Education Finance Act (EFA)	89,625,251	92,207,040	101,572,640	128,718,920	137,969,237	157,669,396	139,255,436	7.6%	-11.7%
Education Improvement Act (EIA)	37,825,387	37,749,977	40,579,141	42,993,697	43,654,599	49,379,261	41,196,253	1.4%	-16.6%
Education Lottery	1,062,039	3,914,566	4,680,244	4,655,320	5,786,857	3,594,766	2,831,655	17.8%	-21.2%
Revenues from Federal Sources	36,364,136	43,180,671	50,966,450	50,288,895	53,363,867	56,676,471	65,181,976	10.2%	15.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	639,001,560	684,240,871	825,842,320	783,706,925	790,458,449	736,093,366	690,067,134	1.3%	-6.3%
Administration	162,090,288	166,464,371	181,748,462	193,693,306	218,257,014	242,360,967	233,683,197	6.3%	-3.6%
Instruction	240,243,912	244,239,614	265,460,382	283,368,732	306,768,401	321,052,042	324,525,801	5.1%	1.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	174,339	143,076	141,369	135,305	196,707	284,271	159,436	-1.5%	-43.9%
Environment & Housing	0	0	47	0	0	0	0	n/a	n/a
Recreation & Culture	463,033	560,282	668,545	730,624	456,327	481,215	455,820	-0.3%	-5.3%
Debt Service/Interest on Debt	146,422,928	122,474,409	63,381,123	69,631,438	74,259,005	73,592,138	70,429,768	-11.5%	-4.3%
Purchase of Land & Facility Construction	87,585,711	148,209,516	311,330,271	231,062,665	184,354,252	90,608,061	51,490,949	-8.5%	-43.2%
All Other	2,021,349	2,149,603	3,112,121	5,084,855	6,166,743	7,714,672	9,322,163	29.0%	20.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Greenville County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	164,013,487	168,840,747	170,402,521	124,132,638	182,207,553	195,296,137	202,159,123	3.5%	3.5%
Revenues from Local Sources	131,509,246	134,770,397	132,230,576	83,891,257	138,680,345	151,701,474	150,158,577	2.2%	-1.0%
Current Property Taxes	83,391,983	85,949,329	82,478,861	23,460,455	78,298,450	83,430,397	85,271,500	0.4%	2.2%
Current Real & Personal Property Taxes	73,766,628	74,229,716	75,204,133	15,847,197	67,403,387	71,694,848	73,242,524	-0.1%	2.2%
Fee In Lieu of Property Tax	5,300,502	6,956,863	3,328,458	3,388,221	5,383,899	6,552,057	6,396,447	3.2%	-2.4%
All Other	4,324,853	4,762,750	3,946,270	4,225,037	5,511,164	5,183,492	5,632,529	4.5%	8.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	0	0	0	0	976,266	6,491,253	6,734,239	n/a	3.7%
Local Accommodations Tax (3%)	0	0	41,213	69,071	62,662	67,897	80,262	n/a	18.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	48,117,263	48,821,068	49,710,502	60,361,731	59,342,967	61,711,927	58,072,576	3.2%	-5.9%
Licenses & Permits	9,298,364	9,712,258	8,480,745	8,629,549	9,168,067	9,809,724	5,637,641	-8.0%	-42.5%
Service Revenue & Charges	32,594,553	35,286,937	36,927,317	42,760,987	41,986,332	43,217,195	45,383,507	5.7%	5.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	6,224,346	3,821,873	4,302,440	8,971,195	8,188,568	8,685,008	7,051,428	2.1%	-18.8%
Revenues from State Sources	23,729,765	22,795,898	25,469,881	26,158,277	29,514,990	30,138,215	33,536,945	5.9%	11.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,689,491	2,714,922	2,547,716	2,364,162	2,567,346	1,448,926	2,662,997	-0.2%	83.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	19,693,418	18,291,746	19,930,501	20,456,586	21,894,721	24,263,511	22,931,917	2.6%	-5.5%
Manufacturer's Depreciation Reimbursement	641,597	0	707,833	591,119	944,240	921,961	881,408	5.4%	-4.4%
State Grants	705,259	1,789,230	2,283,831	2,746,410	4,108,683	3,503,817	7,060,623	46.8%	101.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,105,876	5,486,755	7,310,452	5,987,973	5,988,493	6,852,386	8,357,087	17.9%	22.0%
Revenues from Other Local Sources	5,668,600	5,787,697	5,391,612	8,095,131	8,023,725	6,604,062	10,106,514	10.1%	53.0%
Total Expenditures (County only)	153,282,427	153,115,811	164,861,869	174,366,923	191,597,754	176,096,874	188,595,981	3.5%	7.1%
Administration	49,608,069	45,473,441	45,539,846	49,384,936	48,840,511	58,594,594	63,036,896	4.1%	7.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	43,887,276	50,640,143	58,779,400	56,798,361	60,022,280	59,113,195	61,762,970	5.9%	4.5%
Transportation	24,049,481	18,938,259	18,602,647	21,530,875	31,261,301	14,665,553	14,535,724	-8.0%	-0.9%
Health & Human Services	15,338,813	15,872,084	16,206,695	17,045,660	18,799,738	20,127,347	20,520,019	5.0%	2.0%
Environment & Housing	11,971,717	13,493,847	17,330,016	21,185,282	12,539,274	14,266,333	15,283,818	4.2%	7.1%
Recreation & Culture	0	0	0	0	12,069	1,494,861	4,301,335	n/a	187.7%
Debt Service/Interest on Debt	7,014,787	7,116,713	6,279,959	6,517,791	6,350,844	6,058,734	7,884,611	2.0%	30.1%
Land Purchase & Facility Construction	0	0	0	0	10,760,042	0	0	n/a	n/a
All Other	1,412,284	1,581,324	2,123,306	1,904,018	3,011,695	1,776,257	1,270,608	-1.7%	-28.5%

Greenville County

	FY 03 /1	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	121,914,513	127,724,610	139,390,215	146,481,687	157,773,895	253,649,534	159,843,811	4.6%	-37.0%
Revenues from Local Sources	102,757,283	104,758,889	118,258,332	129,710,956	143,766,218	151,840,139	145,161,139	5.9%	-4.4%
Current Property Taxes	38,399,759	38,392,249	41,243,911	40,929,938	47,440,008	45,085,098	46,373,053	3.2%	2.9%
Current Real & Personal Property Taxes	37,278,569	37,167,246	40,087,199	38,797,670	45,016,457	42,581,990	43,666,919	2.7%	2.5%
Fee In Lieu of Property Tax	46,493	0	45,442	330,387	1,122,236	1,223,262	802,191	60.7%	-34.4%
All Other	1,074,697	1,225,003	1,111,270	1,801,881	1,301,315	1,279,846	1,903,943	10.0%	48.8%
Local Options Sales Tax	68,811	27,409	67,825	73,176	84,713	91,954	0	-100.0%	n/a
Local Hospitality Tax	5,075,920	5,750,899	6,658,886	7,712,938	8,466,122	9,329,937	9,396,138	10.8%	0.7%
Local Accommodations Tax	1,308,208	1,331,610	1,511,746	1,741,653	1,943,156	2,217,309	1,896,124	6.4%	-14.5%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	57,904,585	59,256,722	68,775,964	79,253,251	85,832,219	95,115,841	87,495,823	7.1%	-8.0%
Licenses & Permits	30,536,153	33,350,675	38,215,498	41,407,371	45,220,927	45,863,869	42,536,933	5.7%	-7.3%
Service Revenue & Charges	9,551,282	10,040,750	9,987,713	14,820,992	23,764,533	26,112,467	26,265,222	18.4%	0.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	17,817,150	15,865,297	20,572,753	23,024,888	16,846,759	23,139,506	18,693,668	0.8%	-19.2%
Revenues from State Sources	10,078,509	14,692,796	11,012,503	6,880,479	7,161,179	17,606,697	8,787,767	-2.3%	-50.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	878,667	937,044	1,011,770	1,008,244	463,720	1,044,004	1,112,306	4.0%	6.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,156,826	4,353,176	4,479,573	5,370,100	5,271,983	6,262,114	5,667,034	1.6%	-9.5%
Manufacturer's Depreciation Reimbursement	87,528	212,628	229,851	70,220	118,910	153,263	120,158	5.4%	-21.6%
State Grants	3,955,488	9,189,948	5,291,309	431,915	1,306,566	10,147,316	1,888,268	-11.6%	-81.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,744,876	4,219,374	5,418,339	5,549,891	3,344,469	5,549,747	2,122,625	-9.0%	-61.8%
Revenues from Other Local Sources	5,333,845	4,053,551	4,701,041	4,340,361	3,502,029	4,321,847	3,772,281	-5.6%	-12.7%
Total Expenditures (Cities only)	107,012,150	136,989,289	140,312,297	215,191,989	165,583,808	188,711,680	173,253,005	8.4%	-8.2%
Administration	29,501,790	28,845,661	30,529,698	49,683,321	37,191,949	40,550,115	44,957,183	7.3%	10.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	29,857,517	41,056,339	40,559,332	69,783,372	53,315,218	50,686,141	54,949,070	10.7%	8.4%
Transportation	13,390,240	28,748,518	8,639,305	14,372,089	7,319,821	7,152,039	8,011,332	-8.2%	12.0%
Health & Human Services	0	0	0	408,797	716,850	408,008	1,905,070	n/a	366.9%
Environment & Housing	10,482,452	13,021,276	11,776,820	17,508,928	15,138,880	16,069,912	16,248,459	7.6%	1.1%
Recreation & Culture	16,871,567	18,173,721	19,120,234	25,810,998	21,051,490	22,822,810	22,989,819	5.3%	0.7%
Debt Service/Interest on Debt	5,273,344	5,859,755	2,359,446	7,728,123	10,540,503	9,780,569	11,032,799	13.1%	12.8%
Purchase of Land & Facility Construction	1,608,845	1,284,019	23,746,695	25,983,478	14,699,852	33,071,304	10,667,439	37.1%	-67.7%
All Other	26,395	0	3,580,767	3,912,882	5,609,245	8,170,782	2,491,834	113.4%	-69.5%

* Cities Included: Fountain Inn, Greenville, Greer, Mauldin, Simpsonville & Travelers Rest.

/1 In FY 03 Greer & Simpsonville were estimated.

Greenville County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	187,182,258	198,692,687	202,504,481	206,524,259	224,829,851	197,263,689	209,009,495	1.9%	6.0%
Owner Occupied	42,744,222	45,686,280	48,021,090	53,516,335	60,250,483	26,555,233	31,162,191	-5.1%	17.3%
Agricultural (Private)	205,647	207,107	208,797	215,151	223,474	233,347	242,259	2.8%	3.8%
Agricultural (Corporate)	626	366	336	273	384	509	543	-2.3%	6.6%
Commercial/Rental	56,136,896	58,301,389	60,226,883	66,233,783	72,685,691	79,559,925	87,891,598	7.8%	10.5%
Personal Property (Vehicles)	30,170,598	30,689,715	30,886,902	27,895,433	31,532,816	29,656,261	28,045,008	-1.2%	-5.4%
Other Personal Property	2,398,129	2,648,061	2,532,882	2,766,354	2,973,310	3,548,363	3,003,529	3.8%	-15.4%
Manufacturing	15,844,436	20,258,717	17,980,788	16,799,886	15,466,680	13,741,669	14,019,514	-2.0%	2.0%
Utility	12,596,895	11,294,926	11,546,385	11,467,314	12,921,340	12,420,602	12,905,623	0.4%	3.9%
Business Personal	12,975,392	12,467,138	12,447,597	12,877,010	14,088,824	14,502,946	15,116,242	2.6%	4.2%
Motor Carrier	639,975	911,529	887,890	976,951	792,948	974,946	953,533	6.9%	-2.2%
Fee-in-Lieu and Joint Industrial Park	13,469,442	16,227,461	17,764,932	13,775,768	13,893,902	16,069,889	15,669,456	2.6%	-2.5%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	80,780,972	81,707,388	81,698,119	22,436,396	75,481,897	78,327,266	81,538,050	0.2%	4.1%
Owner Occupied	25,376,151	25,419,302	25,831,918	7,506,296	25,438,578	27,672,282	29,412,548	2.5%	6.3%
Agricultural (Private)	78,884	76,191	75,508	20,994	67,951	69,242	71,004	-1.7%	2.5%
Agricultural (Corporate)	240	135	121	27	117	151	159	-6.6%	5.3%
Commercial/Rental	21,533,488	21,447,949	21,779,993	6,462,913	22,101,393	23,608,126	25,760,265	3.0%	9.1%
Personal Property (Vehicles)	11,573,105	11,290,150	11,169,705	2,721,961	9,588,120	8,800,017	8,219,748	-5.5%	-6.6%
Other Personal Property	919,895	974,170	915,972	269,933	904,089	1,052,919	880,308	-0.7%	-16.4%
Manufacturing	6,077,749	7,452,789	6,502,436	1,639,287	4,702,922	4,077,619	4,108,998	-6.3%	0.8%
Utility	4,832,029	4,155,184	4,175,547	1,118,950	3,928,966	3,685,613	3,782,526	-4.0%	2.6%
Business Personal	4,977,216	4,586,418	4,501,454	1,256,504	4,283,960	4,303,516	4,430,439	-1.9%	2.9%
Motor Carrier	245,487	335,334	321,090	95,328	241,110	289,300	279,472	2.2%	-3.4%
Fee-in-Lieu and Joint Industrial Park	5,166,728	5,969,768	6,424,375	1,344,202	4,224,691	4,768,481	4,592,582	-1.9%	-3.7%

Greenwood County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	150,707,396	153,284,964	155,967,727	161,482,880	325,080,283	216,492,662	210,582,511	5.7%	-2.7%
Revenues from Local Sources	78,581,838	87,802,867	85,022,174	90,722,011	248,938,977	119,293,023	118,393,856	7.1%	-0.8%
Current Property Taxes	53,550,390	55,912,834	55,598,442	58,569,790	62,997,723	61,109,412	61,470,461	2.3%	0.6%
Current Real & Personal Property Taxes	47,866,866	51,194,020	52,478,898	53,543,941	58,117,400	56,038,189	58,271,463	3.3%	4.0%
Fee In Lieu of Property Tax (only Counties and Cities)	2,913,506	2,548,928	1,309,983	2,199,921	1,980,198	2,122,315	1,489,623	-10.6%	-29.8%
All Other	2,770,017	2,169,885	1,809,562	2,825,929	2,900,125	2,948,908	1,709,375	-7.7%	-42.0%
Local Options Sales Tax	0	0	0	0	0	0	38,000	n/a	n/a
Local Hospitality Tax	0	69,440	64,871	25,619	769,611	1,246,609	1,328,450	n/a	6.6%
Local Accommodations Tax	0	0	0	179,982	282,118	223,305	234,018	n/a	4.8%
Capital Projects/Transportation Tax	0	0	0	0	0	8,046,627	9,332,473	n/a	16.0%
Licenses, fees, Charges, Bonds, etc.	25,031,448	31,782,621	29,328,665	31,946,620	184,889,525	48,667,070	45,990,454	10.7%	-5.5%
Licenses & Permits	3,458,736	3,469,240	3,793,811	4,155,831	4,423,512	4,300,630	4,203,072	3.3%	-2.3%
Service Revenue & Charges	12,477,594	14,523,588	15,086,937	16,468,715	20,004,067	26,089,870	24,092,120	11.6%	-7.7%
Bonds & Leases	6,300,000	12,489,794	8,932,135	9,527,600	158,538,178	13,450,000	15,325,000	16.0%	13.9%
Miscellaneous	2,795,118	1,299,999	1,515,782	1,794,474	1,923,768	4,826,570	2,370,263	-2.7%	-50.9%
Revenues from State Sources	60,141,182	51,790,506	57,612,351	57,234,805	61,252,100	75,159,264	74,827,683	3.7%	-0.4%
Reimbursements for Property Tax Relief (Tier 1)	2,741,874	2,864,061	2,928,754	2,698,716	2,653,651	3,397,559	4,766,126	9.7%	40.3%
Homestead Exemption (Tier 2) /1	2,350,585	2,667,408	2,705,052	2,871,834	3,427,695	3,493,442	2,913,323	3.6%	-16.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	6,035,933	6,461,102	n/a	7.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,663,740	4,404,361	4,560,866	4,856,925	5,553,696	1,592,638	1,627,707	-16.1%	2.2%
Manufacturer's Depreciation Reimbursement	328,920	717,183	293,975	308,437	549,568	562,532	1,038,937	21.1%	84.7%
State Grants	21,544,629	13,538,930	16,601,072	11,307,290	12,721,407	22,374,455	24,055,043	1.9%	7.5%
Education Finance Act (EFA)	19,493,351	19,234,004	20,218,094	25,381,659	25,911,107	27,442,256	24,594,768	4.0%	-10.4%
Education Improvement Act (EIA)	8,520,473	7,903,722	9,347,693	8,564,363	9,447,659	9,367,735	8,708,079	0.4%	-7.0%
Education Lottery	497,610	460,837	956,845	1,245,581	987,316	892,714	662,598	4.9%	-25.8%
Revenues from Federal Sources	10,075,519	11,380,646	11,349,138	11,353,551	12,221,977	13,453,831	14,973,065	6.8%	11.3%
Revenues from Other Local Sources	1,908,857	2,310,945	1,984,064	2,172,513	2,667,229	4,308,969	3,472,997	10.5%	-19.4%
Total Expenditures (School Dist., Counties, & Cities)	144,681,184	141,414,439	154,708,979	153,417,795	177,832,593	230,497,425	265,433,846	10.6%	15.2%
Administration	45,221,693	47,991,286	55,828,154	55,681,148	59,151,572	63,967,263	64,383,029	6.1%	0.6%
Instruction	49,677,849	49,621,011	50,612,900	53,878,376	55,841,654	59,515,856	58,645,804	2.8%	-1.5%
Public Safety	12,195,109	12,216,334	12,952,857	12,968,361	13,229,971	16,596,504	19,957,782	8.6%	20.3%
Transportation	3,162,045	2,957,975	2,549,832	2,757,703	3,487,456	2,947,316	3,689,884	2.6%	25.2%
Health & Human Services	2,205,895	1,895,935	1,793,147	1,807,759	1,902,965	2,397,524	2,914,419	4.8%	21.6%
Environment & Housing	5,676,218	3,928,313	3,406,472	2,492,793	3,089,049	9,141,602	9,047,927	8.1%	-1.0%
Recreation & Culture	924,401	983,139	906,108	826,640	903,642	1,886,390	1,406,614	7.2%	-25.4%
Debt Service/Interest on Debt /4	10,096,043	8,317,898	10,362,185	10,496,146	15,632,682	21,919,482	37,148,759	24.3%	69.5%
Land Purchase & Facility Construction	14,822,003	11,519,655	14,455,808	10,533,512	22,929,768	48,682,750	65,240,451	28.0%	34.0%
All Other	699,928	1,982,894	1,841,516	1,975,357	1,663,834	3,442,738	2,999,177	27.4%	-12.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Greenwood County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	53,550,390	55,912,834	55,598,442	58,569,790	62,997,723	61,109,412	61,470,461	2.3%	0.6%
School District Total	34,674,035	37,125,211	40,307,337	41,314,633	45,045,652	41,721,215	42,922,016	3.6%	2.9%
County Total	13,976,390	13,990,103	10,233,922	11,895,020	12,847,417	13,944,758	12,877,604	-1.4%	-7.7%
Cities Total	4,899,965	4,797,520	5,057,183	5,360,137	5,104,654	5,443,439	5,670,841	2.5%	4.2%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006	2007*	2008		
Total Assessed Value	260,092,292	258,322,325	256,357,977	249,092,320	249,007,984	246,962,751	261,326,660	0.1%	5.8%
Owner Occupied (4% assessment ratio)	56,980,327	57,715,001	58,815,467	54,578,100	55,292,340	56,777,209	65,257,046	2.3%	14.9%
Agricultural (Private) (4%)	1,078,663	1,161,334	1,179,376	1,026,348	1,127,475	1,179,024	1,197,197	1.8%	1.5%
Agricultural (Corporate) (6%)	369,168	228,041	275,344	241,074	217,154	188,932	184,045	-11.0%	-2.6%
Commercial/Rental (6%)	57,526,265	59,781,897	62,331,288	52,508,223	54,456,958	51,526,925	58,211,723	0.2%	13.0%
Personal Property (Vehicles) /6	34,387,757	34,712,531	33,412,135	28,900,518	27,044,901	26,136,728	25,543,217	-4.8%	-2.3%
Other Personal Property County (10.5%)	3,189,421	2,715,814	2,677,201	2,741,818	2,792,480	2,837,395	2,899,505	-1.6%	2.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	31,388,005	37,740,880	36,468,837	33,782,841	35,719,184	36,270,923	31,192,800	-0.1%	-14.0%
Utility (10.5%)	13,996,890	13,482,889	14,049,190	13,936,770	13,455,966	13,646,946	13,730,466	-0.3%	0.6%
Business Personal (10.5%)	10,191,924	9,089,214	9,064,996	9,314,766	9,115,577	9,236,866	9,635,366	-0.9%	4.3%
Motor Carrier (9.5%)	1,661,999	1,255,957	1,136,028	987,724	984,833	1,336,012	1,414,318	-2.7%	5.9%
Fee-in-Lieu and Joint Industrial Park /7	49,321,873	40,438,767	36,948,115	51,074,138	48,801,116	47,825,791	52,060,977	0.9%	8.9%
Total Average Millage Rates /2									
School Districts /3	143.9	154.8	168.7	176.7	191.6	207.1	207.2	6.3%	0.0%
Counties /4	44.7	46.7	36.5	41.1	46.5	52.7	46.3	0.6%	-12.1%
Cities & Special Purpose Districts /5	66.9	77.3	94.5	85.5	87.5	60.9	58.6	-2.2%	-3.7%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	53,550,390	55,912,834	55,598,442	58,569,790	62,997,723	61,109,412	61,470,461	2.3%	0.6%
Owner Occupied	7,116,577	7,627,078	8,113,986	8,001,086	8,817,990	3,606,240	4,368,632	-7.8%	21.1%
Agricultural (Private)	231,122	264,775	275,673	255,216	303,815	343,325	339,567	6.6%	-1.1%
Agricultural (Corporate)	79,101	51,991	64,360	59,947	58,515	55,016	52,202	-6.7%	-5.1%
Commercial/Rental	12,326,013	13,629,783	14,569,595	13,056,932	14,674,230	15,004,323	16,510,882	5.0%	10.0%
Personal Property (Vehicles)	7,368,181	7,914,173	7,809,903	7,186,533	7,287,647	7,610,854	7,244,951	-0.3%	-4.8%
Other Personal Property County	683,389	619,183	625,781	681,793	752,475	826,232	822,401	3.1%	-0.5%
Manufacturing	9,638,938	11,153,540	9,834,372	10,600,514	11,605,259	12,684,184	10,336,993	1.2%	-18.5%
Utility	2,999,080	3,073,988	3,283,921	3,465,580	3,625,908	3,973,907	3,894,441	4.5%	-2.0%
Business Personal	2,183,799	2,072,266	2,118,893	2,316,252	2,456,327	2,689,718	2,732,927	3.8%	1.6%
Motor Carrier	356,112	286,348	265,540	245,612	265,378	389,038	401,150	2.0%	3.1%
Fee-in-Lieu and Joint Industrial Park	10,568,078	9,219,708	8,636,418	12,700,325	13,150,180	13,926,575	14,766,316	5.7%	6.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Greenwood County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	107,554,177	110,197,126	112,541,431	118,828,328	277,119,172	139,140,894	138,487,581	4.3%	-0.5%
Revenues from Local Sources	46,088,468	55,216,643	55,217,481	57,975,946	213,612,071	68,850,160	68,643,914	6.9%	-0.3%
Current Property Taxes	34,674,035	37,125,211	40,307,337	41,314,633	45,045,652	41,721,215	42,922,016	3.6%	2.9%
Current Real & Personal Property Taxes	34,092,602	36,266,977	39,351,035	39,335,141	43,769,791	40,276,782	42,640,530	3.8%	5.9%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	581,433	858,234	956,302	1,979,492	1,275,861	1,444,433	281,486	-11.4%	-80.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	11,414,433	18,091,432	14,910,144	16,661,313	168,566,419	27,128,945	25,721,898	14.5%	-5.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	4,703,173	5,177,776	5,535,479	6,382,400	9,271,075	12,955,622	9,839,860	13.1%	-24.0%
Bonds & Leases	6,300,000	12,489,794	8,932,135	9,527,600	158,538,178	13,450,000	15,325,000	16.0%	13.9%
Miscellaneous	411,260	423,862	442,530	751,313	757,166	723,323	557,038	5.2%	-23.0%
Revenues from State Sources	52,647,749	44,167,026	47,262,874	50,339,754	52,625,198	61,467,996	59,843,807	2.2%	-2.6%
Reimbursements for Property Tax Relief (Tier 1)	2,741,874	2,864,061	2,928,754	2,698,716	2,653,651	3,397,559	4,766,126	9.7%	40.3%
Homestead Exemption (Tier 2) /1	1,527,569	1,768,114	1,988,589	2,034,678	2,411,361	2,012,292	1,896,185	3.7%	-5.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	6,035,933	6,461,102	n/a	7.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	259,128	255,297	251,526	252,989	253,936	252,869	259,647	0.0%	2.7%
Manufacturer's Depreciation Reimbursement	36,265	94,717	51,464	55,987	70,507	84,557	486,272	54.1%	475.1%
State Grants 4/	19,571,479	11,586,274	11,519,909	10,105,781	10,889,661	11,982,081	12,009,030	-7.8%	0.2%
Education Finance Act (EFA)	19,493,351	19,234,004	20,218,094	25,381,659	25,911,107	27,442,256	24,594,768	4.0%	-10.4%
Education Improvement Act (EIA)	8,520,473	7,903,722	9,347,693	8,564,363	9,447,659	9,367,735	8,708,079	0.4%	-7.0%
Education Lottery	497,610	460,837	956,845	1,245,581	987,316	892,714	662,598	4.9%	-25.8%
Revenues from Federal Sources	8,817,960	10,813,457	10,061,076	10,512,628	10,881,903	11,226,212	11,084,949	3.9%	-1.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	105,698,564	104,039,945	111,953,887	116,203,053	138,510,603	171,425,914	194,070,608	10.7%	13.2%
Administration	32,957,480	34,927,009	37,570,977	41,000,351	43,993,626	46,418,368	47,224,442	6.2%	1.7%
Instruction	49,677,849	49,621,011	50,612,900	53,878,376	55,841,654	59,515,856	58,645,804	2.8%	-1.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	52,003	29,962	53,127	38,406	33,351	35,835	7,146	-28.2%	-80.1%
Environment & Housing	0	0	147	0	0	0	0	n/a	n/a
Recreation & Culture	24,905	14,000	5,489	15,000	37,500	47,500	45,616	10.6%	-4.0%
Debt Service/Interest on Debt	9,694,473	8,247,768	10,294,638	10,167,487	15,251,507	19,537,346	25,799,697	17.7%	32.1%
Purchase of Land & Facility Construction	13,107,805	11,022,825	13,214,528	10,533,512	22,706,534	45,197,653	61,625,874	29.4%	36.3%
All Other	184,049	177,370	202,081	569,921	646,431	673,356	722,029	25.6%	7.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Greenwood County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	29,739,341	30,161,159	29,523,246	28,344,894	32,236,358	50,252,353	50,251,343	9.1%	0.0%
Revenues from Local Sources	22,775,472	23,158,193	19,634,974	21,965,222	23,764,949	35,700,240	36,258,759	8.1%	1.6%
Current Property Taxes	13,976,390	13,990,103	10,233,922	11,895,020	12,847,417	13,944,758	12,877,604	-1.4%	-7.7%
Current Real & Personal Property Taxes	9,341,430	10,532,608	8,414,525	9,220,401	9,514,614	10,650,019	10,527,972	2.0%	-1.1%
Fee In Lieu of Property Tax	2,913,506	2,548,928	1,309,983	2,199,921	1,980,198	2,122,315	1,489,623	-10.6%	-29.8%
All Other	1,721,453	908,566	509,415	474,699	1,352,605	1,172,424	860,009	-10.9%	-26.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	0	69,440	64,871	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	67,771	63,930	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	8,046,627	9,332,473	n/a	16.0%
Licenses, fees, Charges, Bonds, etc.	8,799,082	9,098,650	9,336,181	10,002,431	10,853,602	13,708,855	14,048,682	8.1%	2.5%
Licenses & Permits	860,005	843,717	872,496	1,008,007	1,069,307	443,545	401,902	-11.9%	-9.4%
Service Revenue & Charges	6,279,648	7,670,346	7,922,822	8,293,444	8,956,150	11,185,053	12,124,772	11.6%	8.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,659,429	584,587	540,863	700,980	828,145	2,080,257	1,522,008	-1.4%	-26.8%
Revenues from State Sources	6,111,515	6,308,146	8,901,350	5,293,675	6,816,380	11,724,995	12,155,051	12.1%	3.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	559,619	631,772	439,727	553,696	718,202	1,180,967	704,103	3.9%	-40.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,358,963	3,134,441	3,237,012	3,313,516	4,157,423	154,861	150,863	-40.4%	-2.6%
Manufacturer's Depreciation Reimbursement	267,099	600,846	219,573	228,517	452,028	447,216	518,080	11.7%	15.8%
State Grants	1,925,834	1,941,087	5,005,038	1,197,946	1,488,726	9,941,951	10,782,005	33.3%	8.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	481,925	217,436	596,582	480,942	940,923	935,379	340,319	-5.6%	-63.6%
Revenues from Other Local Sources	370,429	477,384	390,340	605,055	714,106	1,891,739	1,497,214	26.2%	-20.9%
Total Expenditures (County only)	26,895,850	24,350,061	27,708,258	23,373,940	24,285,138	41,581,321	51,237,492	11.3%	23.2%
Administration	10,180,674	10,812,394	15,851,319	12,099,262	12,547,379	14,938,839	13,207,938	4.4%	-11.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,305,649	5,905,799	5,940,167	6,410,837	6,755,376	9,507,870	11,306,802	10.2%	18.9%
Transportation	1,283,326	644,303	603,002	563,691	690,937	290,527	405,251	-17.5%	39.5%
Health & Human Services	2,153,892	1,865,973	1,740,020	1,769,353	1,869,614	2,361,689	2,907,273	5.1%	23.1%
Environment & Housing	3,897,597	2,157,571	1,323,801	500,281	925,485	5,435,656	6,989,887	10.2%	28.6%
Recreation & Culture	817,782	881,369	847,599	811,640	834,808	1,115,837	1,158,224	6.0%	3.8%
Debt Service/Interest on Debt	375,042	0	0	0	0	2,148,759	11,083,754	75.8%	415.8%
Land Purchase & Facility Construction	1,694,394	496,830	0	0	0	3,277,867	2,826,828	8.9%	-13.8%
All Other	187,494	1,585,823	1,402,350	1,218,876	661,539	2,504,277	1,351,535	39.0%	-46.0%

Greenwood County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	13,413,878	12,926,679	13,903,050	14,309,658	15,724,753	27,099,414	21,843,588	8.5%	-19.4%
Revenues from Local Sources	9,717,898	9,428,031	10,169,719	10,780,843	11,561,957	14,742,623	13,491,183	5.6%	-8.5%
Current Property Taxes	4,899,965	4,797,520	5,057,183	5,360,137	5,104,654	5,443,439	5,670,841	2.5%	4.2%
Current Real & Personal Property Taxes	4,432,834	4,394,435	4,713,338	4,988,399	4,832,995	5,111,388	5,102,961	2.4%	-0.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	467,131	403,085	343,845	371,738	271,659	332,051	567,880	3.3%	71.0%
Local Options Sales Tax	0	0	0	0	0	0	38,000	n/a	n/a
Local Hospitality Tax	0	0	0	25,619	769,611	1,246,609	1,328,450	n/a	6.6%
Local Accommodations Tax	0	0	0	112,211	218,188	223,305	234,018	n/a	4.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,817,933	4,592,539	5,082,340	5,282,876	5,469,504	7,829,270	6,219,874	4.3%	-20.6%
Licenses & Permits	2,598,731	2,625,523	2,921,315	3,147,824	3,354,205	3,857,085	3,801,170	6.5%	-1.4%
Service Revenue & Charges	1,494,773	1,675,466	1,628,636	1,792,871	1,776,842	1,949,195	2,127,488	6.1%	9.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	724,429	291,550	532,389	342,181	338,457	2,022,990	291,217	-14.1%	-85.6%
Revenues from State Sources	1,381,918	1,315,334	1,448,127	1,601,376	1,810,522	1,966,273	2,828,825	12.7%	43.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	263,397	267,522	276,736	283,460	298,132	300,183	313,035	2.9%	4.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,045,649	1,014,623	1,072,328	1,290,420	1,142,337	1,184,907	1,217,197	2.6%	2.7%
Manufacturer's Depreciation Reimbursement	25,556	21,620	22,938	23,933	27,033	30,760	34,585	5.2%	12.4%
State Grants	47,316	11,569	76,125	3,563	343,020	450,423	1,264,008	72.9%	180.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	775,634	349,753	691,480	359,981	399,151	1,292,240	3,547,797	28.8%	174.5%
Revenues from Other Local Sources	1,538,428	1,833,561	1,593,724	1,567,458	1,953,123	2,417,230	1,975,783	4.3%	-18.3%
Total Expenditures (Cities only)	12,086,770	13,024,433	15,046,834	13,840,802	15,036,852	17,490,190	20,125,746	8.9%	15.1%
Administration	2,083,539	2,251,883	2,405,858	2,581,535	2,610,567	2,610,056	3,950,649	11.3%	51.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,889,460	6,310,535	7,012,690	6,557,524	6,474,595	7,088,634	8,650,980	6.6%	22.0%
Transportation	1,878,719	2,313,672	1,946,830	2,194,012	2,796,519	2,656,789	3,284,633	9.8%	23.6%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,778,621	1,770,742	2,082,524	1,992,512	2,163,564	3,705,946	2,058,040	2.5%	-44.5%
Recreation & Culture	81,714	87,770	53,020	0	31,334	723,053	202,774	16.4%	-72.0%
Debt Service/Interest on Debt	26,528	70,130	67,547	328,659	381,175	233,377	265,308	46.8%	13.7%
Purchase of Land & Facility Construction	19,804	0	1,241,280	0	223,234	207,230	787,749	84.8%	280.1%
All Other	328,385	219,701	237,085	186,560	355,864	265,105	925,613	18.9%	249.1%

* Cities Included: Greenwood, Hodges, Ninety Six, Troy & Ware Shoals.

Greenwood County

Greenwood County								6 Year	FY 09
								Compound	Percent
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Growth Rate	Change
Total Revenues	34,674,035	37,125,211	40,307,337	41,314,633	45,045,652	41,721,215	42,922,016	3.6%	2.9%
Owner Occupied	5,455,104	6,070,439	6,990,777	6,944,957	7,938,002	2,327,073	2,294,621	-13.4%	-1.4%
Agricultural (Private)	155,172	179,779	198,908	181,350	215,976	244,218	248,070	8.1%	1.6%
Agricultural (Corporate)	53,107	35,302	46,438	42,597	41,597	39,134	38,136	-5.4%	-2.6%
Commercial/Rental	8,275,514	9,254,464	10,512,492	9,277,937	10,431,629	10,673,046	12,061,995	6.5%	13.0%
Personal Property (Vehicles)	4,946,895	5,373,631	5,635,128	5,106,575	5,180,649	5,413,839	5,292,785	1.1%	-2.2%
Other Personal Property	458,818	420,418	451,524	484,465	534,920	587,725	600,804	4.6%	2.2%
Manufacturing	4,515,362	5,842,431	6,150,657	5,969,257	6,842,271	7,512,989	6,463,430	6.2%	-14.0%
Utility	2,013,540	2,087,202	2,369,468	2,462,557	2,577,589	2,826,764	2,845,077	5.9%	0.6%
Business Personal	1,466,172	1,407,045	1,528,858	1,645,872	1,746,156	1,913,281	1,996,535	5.3%	4.4%
Motor Carrier	239,089	194,427	191,597	174,526	188,652	276,735	293,059	3.5%	5.9%
Fee-in-Lieu and Joint Industrial Park	7,095,261	6,260,074	6,231,490	9,024,541	9,348,211	9,906,410	10,787,505	7.2%	8.9%

								6 Year	FY 09
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Compound Growth Rate	Percent Change
Total Revenues	11,622,503	12,072,947	9,363,667	10,248,796	11,585,421	13,003,410	12,092,084	0.7%	-7.0%
Owner Occupied	2,546,227	2,697,367	2,148,279	2,245,592	2,572,548	2,989,509	3,019,568	2.9%	1.0%
Agricultural (Private)	48,201	54,276	43,078	42,229	52,457	62,080	55,397	2.3%	-10.8%
Agricultural (Corporate)	16,497	10,658	10,057	9,919	10,103	9,948	8,516	-10.4%	-14.4%
Commercial/Rental	2,570,623	2,793,965	2,276,697	2,160,428	2,533,681	2,713,064	2,693,568	0.8%	-0.7%
Personal Property (Vehicles)	1,536,654	1,622,324	1,220,403	1,189,099	1,258,299	1,376,186	1,181,933	-4.3%	-14.1%
Other Personal Property	142,523	126,926	97,787	112,811	129,924	149,398	134,166	-1.0%	-10.2%
Manufacturing	1,402,607	1,763,857	1,332,052	1,389,980	1,661,882	1,909,785	1,443,350	0.5%	-24.4%
Utility	625,466	630,136	513,157	573,422	626,056	718,557	635,335	0.3%	-11.6%
Business Personal	455,437	424,793	331,106	383,252	424,114	486,352	445,847	-0.4%	-8.3%
Motor Carrier	74,268	58,698	41,494	40,639	45,821	70,345	65,443	-2.1%	-7.0%
Fee-in-Lieu and Joint Industrial Park	2,204,001	1,889,945	1,349,558	2,101,423	2,270,536	2,518,187	2,408,961	1.5%	-4.3%

Hampton County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	47,233,942	53,193,477	54,875,686	58,198,079	59,579,481	65,950,941	64,871,661	5.4%	-1.6%
Revenues from Local Sources	19,239,558	20,659,795	22,957,649	26,491,303	28,167,172	27,832,518	29,234,677	7.2%	5.0%
Current Property Taxes	12,294,081	14,464,569	15,276,424	15,990,698	16,637,229	17,182,778	17,911,025	6.5%	4.2%
Current Real & Personal Property Taxes	11,302,053	13,273,322	14,350,816	14,885,569	15,582,578	16,114,734	16,179,135	6.2%	0.4%
Fee In Lieu of Property Tax (only Counties and Cities)	205,426	78,451	210,790	210,365	48,390	154,466	554,430	18.0%	258.9%
All Other	786,602	1,112,796	714,818	894,764	1,006,261	913,578	1,177,460	7.0%	28.9%
Local Options Sales Tax	805,648	1,053,218	1,067,325	1,249,556	1,373,247	1,379,492	1,358,764	9.1%	-1.5%
Local Hospitality Tax	0	0	0	0	11,305	0	0	n/a	n/a
Local Accommodations Tax	523	39,010	29,082	43,861	44,469	4,034	3,430	36.8%	-15.0%
Capital Projects/Transportation Tax	0	0	0	1,370,931	1,482,716	1,551,869	1,440,646	n/a	-7.2%
Licenses, fees, Charges, Bonds, etc.	6,139,306	5,102,997	6,584,818	7,836,257	8,618,206	7,714,345	8,520,812	5.6%	10.5%
Licenses & Permits	274,774	1,036,496	1,198,860	1,332,772	1,358,534	1,629,250	1,448,142	31.9%	-11.1%
Service Revenue & Charges	3,333,052	3,452,990	3,677,893	4,954,089	4,007,907	4,350,363	4,439,257	4.9%	2.0%
Bonds & Leases	1,831,281	0	903,359	0	1,844,400	383,550	1,080,400	-8.4%	181.7%
Miscellaneous	700,199	613,511	804,706	1,549,396	1,407,365	1,351,182	1,553,013	14.2%	14.9%
Revenues from State Sources	21,322,717	24,127,692	23,913,654	24,176,443	25,118,613	28,865,334	27,430,390	4.3%	-5.0%
Reimbursements for Property Tax Relief (Tier 1)	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	0.0%	0.0%
Homestead Exemption (Tier 2) /1	981,759	1,152,879	1,209,786	1,364,784	1,415,687	1,431,790	1,472,315	7.0%	2.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	810,623	952,865	n/a	17.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,689,377	1,547,135	n/a	-8.4%
State-Shared Taxes (Aid to Subdivisions)	1,421,861	1,524,443	1,929,647	1,766,529	1,768,196	2,034,805	2,006,869	5.9%	-1.4%
Manufacturer's Depreciation Reimbursement	67,194	87,224	94,032	81,997	113,469	90,623	97,383	6.4%	7.5%
State Grants	5,596,429	7,894,569	6,591,964	4,574,491	5,084,349	5,737,397	6,045,070	1.3%	5.4%
Education Finance Act (EFA)	7,982,776	7,743,583	8,113,319	9,984,905	10,115,865	10,524,642	9,426,869	2.8%	-10.4%
Education Improvement Act (EIA)	3,637,677	3,660,513	3,419,559	4,627,726	4,854,950	4,810,175	4,169,384	2.3%	-13.3%
Education Lottery	302,493	731,953	1,222,819	443,483	433,569	403,374	379,972	3.9%	-5.8%
Revenues from Federal Sources	6,606,667	8,334,868	7,840,223	7,285,647	6,071,605	8,949,768	8,053,637	3.4%	-10.0%
Revenues from Other Local Sources	65,000	71,122	164,160	244,686	222,091	566,667	201,109	20.7%	-64.5%
Total Expenditures (School Dist., Counties, & Cities)	46,380,517	50,432,434	52,740,275	55,199,128	56,875,741	67,378,142	69,806,602	7.1%	3.6%
Administration	17,097,176	17,733,946	20,378,523	20,541,717	21,220,481	23,684,050	25,195,549	6.7%	6.4%
Instruction	18,035,751	18,234,985	18,617,279	19,646,159	20,805,413	21,736,987	22,755,637	4.0%	4.7%
Public Safety	3,522,432	4,891,098	4,344,432	7,748,480	7,368,936	8,020,582	8,281,202	15.3%	3.2%
Transportation	1,130,245	638,196	833,323	1,130,052	1,333,719	1,800,019	2,423,123	13.6%	34.6%
Health & Human Services	2,082,496	1,768,660	1,539,513	701,424	708,243	901,310	1,000,209	-11.5%	11.0%
Environment & Housing	1,561,850	2,188,942	3,195,583	1,656,548	1,740,258	1,709,159	2,293,611	6.6%	34.2%
Recreation & Culture	424,578	421,099	346,642	197,662	193,699	244,617	465,287	1.5%	90.2%
Debt Service/Interest on Debt /4	1,310,694	883,850	2,092,258	1,621,803	1,379,490	1,434,189	2,524,921	11.5%	76.1%
Land Purchase & Facility Construction	1,073,202	3,588,765	1,286,920	1,363,763	1,558,033	7,285,909	4,212,577	25.6%	-42.2%
All Other	142,093	82,893	105,802	591,520	567,469	561,320	654,486	29.0%	16.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Hampton County

								6 Year Compound Growth Rate	FY 09 Percent Change
Hampton County									
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	12,294,081	14,464,569	15,276,424	15,990,698	16,637,229	17,182,778	17,911,025	6.5%	4.2%
School District Total	6,259,325	8,359,594	8,747,864	8,308,354	8,523,008	8,417,139	8,647,330	5.5%	2.7%
County Total	5,770,266	5,590,340	5,484,606	6,427,287	6,856,775	7,480,283	7,615,163	4.7%	1.8%
Cities Total	264,490	514,635	1,043,954	1,255,057	1,257,446	1,285,356	1,648,532	35.7%	28.3%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	41,833,885	42,360,679	42,128,429	40,768,543	43,896,296	45,104,625	46,126,604	1.6%	2.3%
Owner Occupied (4% assessment ratio)	10,376,980	10,595,450	10,739,980	10,773,830	11,978,190	12,075,230	12,489,110	3.1%	3.4%
Agricultural (Private) (4%)	1,555,180	1,550,250	1,565,950	1,520,410	1,499,860	1,513,610	1,537,810	-0.2%	1.6%
Agricultural (Corporate) (6%)	421,660	434,130	410,840	477,040	413,660	355,350	322,770	-4.4%	-9.2%
Commercial/Rental (6%)	8,509,463	8,644,483	8,642,592	8,999,309	10,408,260	10,839,700	11,223,130	4.7%	3.5%
Personal Property (Vehicles) /6	7,045,571	6,804,203	6,901,958	6,725,295	6,514,291	6,354,741	5,911,645	-2.9%	-7.0%
Other Personal Property County (10.5%)	321,710	332,790	328,600	372,440	415,020	428,232	509,420	8.0%	19.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	3,421,140	4,004,420	3,404,120	1,351,710	1,363,280	1,976,590	2,232,510	-6.9%	12.9%
Utility (10.5%)	6,607,476	6,526,820	6,632,510	7,212,320	7,264,139	7,602,055	7,844,100	2.9%	3.2%
Business Personal (10.5%)	1,934,320	2,174,810	1,969,500	1,890,410	1,992,240	2,290,830	2,162,050	1.9%	-5.6%
Motor Carrier (9.5%)	516,797	366,283	367,849	413,696	413,819	450,401	450,401	-2.3%	0.0%
Fee-in-Lieu and Joint Industrial Park /7	1,123,588	927,040	1,164,530	1,032,083	1,633,537	1,217,886	1,443,658	4.3%	18.5%
Total Average Millage Rates /2									
School Districts /3	468.1	493.0	520.4	505.5	510.0	523.5	525.0	1.9%	0.3%
Counties /4	181.5	228.8	239.3	236.5	224.5	234.1	237.0	4.6%	1.2%
Cities & Special Purpose Districts /5	143.8	140.4	135.4	165.9	168.3	175.8	172.9	3.1%	-1.7%
	142.8	123.8	145.7	103.1	117.2	113.6	115.2	-3.5%	1.4%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	12,294,081	14,464,569	15,276,424	15,990,698	16,637,229	17,182,778	17,911,025	6.5%	4.2%
Owner Occupied	1,258,392	1,734,577	1,946,555	2,185,742	2,528,378	1,940,880	1,959,142	7.7%	0.9%
Agricultural (Private)	535,431	617,438	654,503	689,100	660,713	691,399	703,928	4.7%	1.8%
Agricultural (Corporate)	145,173	172,906	171,714	216,210	182,224	162,320	147,747	0.3%	-9.0%
Commercial/Rental	2,929,714	3,442,948	3,612,247	4,078,783	4,585,013	4,951,445	5,137,351	9.8%	3.8%
Personal Property (Vehicles)	2,425,712	2,709,996	2,884,734	3,048,125	2,869,654	2,902,770	2,706,036	1.8%	-6.8%
Other Personal Property County	110,761	132,544	137,341	168,802	182,823	195,611	233,185	13.2%	19.2%
Manufacturing	1,383,287	1,673,342	1,633,572	823,004	648,938	1,057,348	1,576,354	2.2%	49.1%
Utility	2,274,881	2,599,519	2,772,116	3,268,861	3,199,975	3,472,528	3,590,611	7.9%	3.4%
Business Personal	665,965	866,189	823,170	856,796	877,615	1,046,424	989,671	6.8%	-5.4%
Motor Carrier	177,927	145,884	153,746	187,501	182,294	205,738	206,170	2.5%	0.2%
Fee-in-Lieu and Joint Industrial Park	386,839	369,224	486,726	467,774	719,600	556,316	660,830	9.3%	18.8%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Hampton County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08 /5	FY 08 /6	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	34,942,752	38,954,143	37,656,651	38,201,144	41,067,019	41,800,152	42,673,272	3.4%	2.1%
Revenues from Local Sources	9,809,672	9,994,863	11,548,366	10,566,422	12,680,883	10,941,483	12,395,811	4.0%	13.3%
Current Property Taxes	6,259,325	8,359,594	8,747,864	8,308,354	8,523,008	8,417,139	8,647,330	5.5%	2.7%
Current Real & Personal Property Taxes	6,155,976	8,260,777	8,651,263	8,202,843	8,403,353	8,289,458	8,462,225	5.4%	2.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	103,349	98,817	96,601	105,511	119,655	127,681	185,105	10.2%	45.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,550,347	1,635,269	2,800,502	2,258,068	4,157,875	2,524,344	3,748,481	0.9%	48.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,252,805	1,364,228	1,449,140	1,416,197	1,602,457	1,516,598	1,561,567	3.7%	3.0%
Bonds & Leases	1,831,281	0	903,359	0	1,844,400	383,550	1,080,400	-8.4%	181.7%
Miscellaneous	466,261	271,041	448,003	841,871	711,018	624,196	1,106,514	15.5%	77.3%
Revenues from State Sources	19,123,017	21,910,951	20,098,523	21,793,395	22,669,196	25,869,284	24,094,053	3.9%	-6.9%
Reimbursements for Property Tax Relief (Tier 1)	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528	0.0%	0.0%
Homestead Exemption (Tier 2) /1	513,488	667,257	719,676	714,580	726,839	722,076	732,545	6.1%	1.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	810,623	952,865	n/a	17.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,689,377	1,547,135	n/a	-8.4%
State-Shared Taxes (Aid to Subdivisions)	152,501	152,501	152,501	152,501	152,501	152,501	129,635	-2.7%	-15.0%
Manufacturer's Depreciation Reimbursement	35,670	53,474	64,103	32,521	64,053	54,933	74,895	13.2%	36.3%
State Grants 4/	5,165,884	7,569,142	5,074,018	4,505,151	4,988,891	5,369,055	5,348,225	0.6%	-0.4%
Education Finance Act (EFA)	7,982,776	7,743,583	8,113,319	9,984,905	10,115,865	10,524,642	9,426,869	2.8%	-10.4%
Education Improvement Act (EIA)	3,637,677	3,660,513	3,419,559	4,627,726	4,854,950	4,810,175	4,169,384	2.3%	-13.3%
Education Lottery	302,493	731,953	1,222,819	443,483	433,569	403,374	379,972	3.9%	-5.8%
Revenues from Federal Sources	6,010,063	7,048,329	6,009,762	5,841,327	5,716,940	5,802,112	6,231,561	0.6%	7.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	34,348,544	36,296,213	35,746,055	37,147,162	39,611,151	43,123,540	44,066,723	4.2%	2.2%
Administration	13,696,711	14,314,837	15,923,758	16,173,742	16,797,319	17,746,620	19,396,580	6.0%	9.3%
Instruction	18,035,751	18,234,985	18,617,279	19,646,159	20,805,413	21,736,987	22,755,637	4.0%	4.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	192,687	159,381	21,458	15,658	14,413	14,724	19,924	-31.5%	35.3%
Environment & Housing	0	0	105	0	0	0	0	n/a	n/a
Recreation & Culture	8,043	1,142	18,198	11,134	4,785	4,785	12,657	7.8%	164.5%
Debt Service/Interest on Debt	1,292,057	801,186	804,433	887,291	944,690	864,204	1,031,328	-3.7%	19.3%
Purchase of Land & Facility Construction	1,007,202	2,726,729	294,872	275,978	928,845	2,594,435	728,035	-5.3%	-71.9%
All Other	116,093	57,953	65,952	137,200	115,686	161,785	122,562	0.9%	-24.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

5/ Figures for the Hampton 2 School district are from FY 2007-06. As of the date of publication of this document, the State Department of Education had not received the audit financial statements for the FY 2007-2008 year.

Hampton County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	10,230,570	10,908,804	10,820,190	13,395,112	13,562,293	16,215,731	15,312,333	7.0%	-5.6%
Revenues from Local Sources	8,039,633	7,877,114	7,847,421	10,766,719	11,193,824	12,140,982	11,825,860	6.6%	-2.6%
Current Property Taxes	5,770,266	5,590,340	5,484,606	6,427,287	6,856,775	7,480,283	7,615,163	4.7%	1.8%
Current Real & Personal Property Taxes	4,894,147	4,518,948	4,673,626	5,503,798	6,041,634	6,594,095	6,413,122	4.6%	-2.7%
Fee In Lieu of Property Tax	197,016	69,958	202,904	201,707	48,390	154,466	268,439	5.3%	73.8%
All Other	679,103	1,001,434	608,076	721,782	766,751	731,722	933,601	5.4%	27.6%
Local Options Sales Tax (1%)	624,142	635,407	690,169	680,463	784,876	774,273	792,463	4.1%	2.3%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax (1%)	0	0	0	1,370,931	1,482,716	1,546,829	1,440,646	n/a	-6.9%
Licenses, fees, Charges, Bonds, etc.	1,645,225	1,651,366	1,672,646	2,288,038	2,069,457	2,339,597	1,977,588	3.1%	-15.5%
Licenses & Permits	34,098	209,811	227,931	133,620	296,499	161,195	136,634	26.0%	-15.2%
Service Revenue & Charges	1,493,780	1,242,624	1,158,352	1,942,335	1,355,723	1,665,325	1,688,838	2.1%	1.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	117,347	198,931	286,363	212,083	417,235	513,077	152,116	4.4%	-70.4%
Revenues from State Sources	2,007,627	1,828,401	2,052,980	1,866,127	2,042,903	2,387,308	2,644,236	4.7%	10.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	443,630	424,957	423,017	539,537	581,352	601,479	626,380	5.9%	4.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,139,512	1,147,147	1,179,335	1,237,274	1,316,677	1,524,164	1,504,610	4.7%	-1.3%
Manufacturer's Depreciation Reimbursement	31,524	33,750	29,929	23,476	49,416	35,690	22,488	-5.5%	-37.0%
State Grants	392,961	222,547	420,699	65,840	95,458	225,975	490,758	3.8%	117.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	118,310	1,136,967	799,814	687,266	254,753	1,121,076	641,578	32.5%	-42.8%
Revenues from Other Local Sources	65,000	66,322	119,975	75,000	70,813	566,365	200,659	20.7%	-64.6%
Total Expenditures (County only)	10,503,977	10,938,465	11,934,929	12,328,901	12,262,900	18,535,140	20,159,031	11.5%	8.8%
Administration	3,001,722	2,846,669	3,318,793	3,387,391	3,504,888	4,171,147	4,454,878	6.8%	6.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,814,562	3,252,207	2,679,238	4,551,874	4,831,721	5,581,727	5,914,257	13.2%	6.0%
Transportation	1,015,973	561,782	740,147	724,750	705,999	964,595	1,479,053	6.5%	53.3%
Health & Human Services	1,888,286	1,607,599	1,518,055	685,766	692,671	886,586	980,285	-10.4%	10.6%
Environment & Housing	1,293,279	1,332,156	2,315,617	1,371,981	1,437,936	1,635,066	1,992,153	7.5%	21.8%
Recreation & Culture	398,155	384,005	258,140	130,489	129,751	190,236	351,139	-2.1%	84.6%
Debt Service/Interest on Debt	0	67,071	73,691	14,203	0	124,132	1,209,669	n/a	874.5%
Land Purchase & Facility Construction	66,000	862,036	992,048	1,087,785	625,630	4,691,474	3,484,542	93.7%	-25.7%
All Other	26,000	24,940	39,200	374,662	334,304	290,177	293,055	49.7%	1.0%

Hampton County

	FY 03 /1	FY 04 /2	FY 05 /3	FY 06	FY 07 /4	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	2,060,620	3,330,530	6,398,845	6,601,823	4,950,169	7,935,058	6,886,055	22.3%	-13.2%
Revenues from Local Sources	1,390,253	2,787,818	3,561,862	5,158,162	4,292,465	4,750,053	5,013,006	23.8%	5.5%
Current Property Taxes	264,490	514,635	1,043,954	1,255,057	1,257,446	1,285,356	1,648,532	35.7%	28.3%
Current Real & Personal Property Taxes	251,930	493,597	1,025,927	1,178,928	1,137,591	1,231,181	1,303,787	31.5%	5.9%
Fee In Lieu of Property Tax	8,410	8,493	7,886	8,658	0	0	285,991	80.0%	n/a
All Other	4,150	12,545	10,141	67,471	119,855	54,175	58,754	55.5%	8.5%
Local Options Sales Tax	181,506	417,811	377,156	569,093	588,371	605,219	566,301	20.9%	-6.4%
Local Hospitality Tax	0	0	0	0	11,305	0	0	n/a	n/a
Local Accommodations Tax	523	39,010	29,082	43,861	44,469	4,034	3,430	36.8%	-15.0%
Capital Projects/Transportation Tax	0	0	0	0	0	5,040	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	943,734	1,816,362	2,111,670	3,290,151	2,390,874	2,850,404	2,794,743	19.8%	-2.0%
Licenses & Permits	240,676	826,685	970,929	1,199,152	1,062,035	1,468,055	1,311,508	32.7%	-10.7%
Service Revenue & Charges	586,467	846,138	1,070,401	1,595,557	1,049,727	1,168,440	1,188,852	12.5%	1.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	116,591	143,539	70,340	495,442	279,112	213,909	294,383	16.7%	37.6%
Revenues from State Sources	192,073	388,340	1,762,151	516,921	406,514	608,742	692,101	23.8%	13.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	24,641	60,665	67,093	110,667	107,496	108,235	113,390	29.0%	4.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	129,848	224,795	597,811	376,754	299,018	358,140	372,624	19.2%	4.0%
Manufacturer's Depreciation Reimbursement	0	0	0	26,000	0	0	0	n/a	n/a
State Grants	37,584	102,880	1,097,247	3,500	0	142,367	206,087	32.8%	44.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	478,294	149,572	1,030,647	757,054	99,912	2,026,580	1,180,498	16.3%	-41.7%
Revenues from Other Local Sources	0	4,800	44,185	169,686	151,278	302	450	n/a	49.0%
Total Expenditures (Cities only)	1,527,996	3,197,756	5,059,291	5,723,065	5,001,690	5,719,462	5,580,848	24.1%	-2.4%
Administration	398,743	572,440	1,135,972	980,584	918,274	1,766,283	1,344,091	22.4%	-23.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	707,870	1,638,891	1,665,194	3,196,606	2,537,215	2,438,855	2,366,945	22.3%	-2.9%
Transportation	114,272	76,414	93,176	405,302	627,720	835,424	944,070	42.2%	13.0%
Health & Human Services	1,523	1,680	0	0	1,159	0	0	-100.0%	n/a
Environment & Housing	268,571	856,786	879,861	284,567	302,322	74,093	301,458	1.9%	306.9%
Recreation & Culture	18,380	35,952	70,304	56,039	59,163	49,596	101,491	32.9%	104.6%
Debt Service/Interest on Debt	18,637	15,593	1,214,134	720,309	434,800	445,853	283,924	57.4%	-36.3%
Purchase of Land & Facility Construction	0	0	0	0	3,558	0	0	n/a	n/a
All Other	0	0	650	79,658	117,479	109,358	238,869	n/a	118.4%

* Cities Included: Brunson, Estill, Furman, Gifford, Hampton, Luray, Scotia, Varnville & Yemassee.

/1 In FY 03 Estill, Gifford, and Hampton were excluded.

/2 In FY 04 Estill & Gifford were excluded.

/3 In FY 05 Gifford was excluded

/4 In FY 07 Yemassee was excluded

Hampton County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	6,259,325	8,359,594	8,747,864	8,308,354	8,523,008	8,417,139	8,647,330	5.5%	2.7%
Owner Occupied	550,647	1,091,711	1,237,309	1,215,251	1,356,799	684,008	674,720	3.4%	-1.4%
Agricultural (Private)	282,228	354,697	374,697	359,544	336,747	354,380	364,485	4.4%	2.9%
Agricultural (Corporate)	76,521	99,329	98,305	112,810	92,874	83,198	76,502	0.0%	-8.0%
Commercial/Rental	1,544,265	1,977,857	2,067,979	2,128,143	2,336,848	2,537,886	2,660,056	9.5%	4.8%
Personal Property (Vehicles)	1,278,603	1,556,801	1,651,484	1,590,387	1,462,580	1,487,828	1,401,152	1.5%	-5.8%
Other Personal Property	58,383	76,142	78,627	88,074	93,180	100,261	120,740	12.9%	20.4%
Manufacturing	620,855	916,211	814,530	319,650	306,082	462,777	529,140	-2.6%	14.3%
Utility	1,199,099	1,493,336	1,587,011	1,705,558	1,630,934	1,779,860	1,859,174	7.6%	4.5%
Business Personal	351,033	497,596	471,257	447,041	447,295	536,349	512,439	6.5%	-4.5%
Motor Carrier	93,786	83,806	88,018	97,830	92,910	105,452	106,752	2.2%	1.2%
Fee-in-Lieu and Joint Industrial Park	203,904	212,107	278,646	244,065	366,759	285,142	342,169	9.0%	20.0%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	6,016,880	5,945,339	5,704,718	6,765,117	7,389,737	7,927,296	7,973,104	4.8%	0.6%
Owner Occupied	1,492,499	1,487,076	1,454,328	1,787,805	2,016,472	2,122,264	2,158,775	6.3%	1.7%
Agricultural (Private)	223,678	217,578	212,049	252,296	252,494	266,022	265,814	2.9%	-0.1%
Agricultural (Corporate)	60,646	60,930	55,633	79,160	69,638	62,454	55,792	-1.4%	-10.7%
Commercial/Rental	1,223,898	1,213,257	1,170,315	1,493,342	1,752,182	1,905,115	1,939,947	8.0%	1.8%
Personal Property (Vehicles)	1,013,350	954,973	934,612	1,115,993	1,096,651	1,116,868	1,021,843	0.1%	-8.5%
Other Personal Property	46,271	46,707	44,497	61,803	69,867	75,263	88,055	11.3%	17.0%
Manufacturing	492,055	562,022	460,961	224,302	229,502	347,393	385,895	-4.0%	11.1%
Utility	950,339	916,042	898,125	1,196,810	1,222,884	1,336,088	1,355,873	6.1%	1.5%
Business Personal	278,209	305,235	266,695	313,694	335,384	402,621	373,716	5.0%	-7.2%
Motor Carrier	74,330	51,408	49,811	68,649	69,665	79,160	77,853	0.8%	-1.7%
Fee-in-Lieu and Joint Industrial Park	161,603	130,110	157,692	171,263	274,998	214,048	249,540	7.5%	16.6%

Horry County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	716,287,987	632,670,619	759,958,485	823,538,545	987,842,269	1,130,265,046	982,742,796	5.4%	-13.1%
Revenues from Local Sources	559,876,782	466,246,824	569,963,777	594,113,349	769,005,033	818,370,094	749,495,782	5.0%	-8.4%
Current Property Taxes	223,795,415	239,208,444	234,577,290	291,930,004	322,280,046	350,669,483	390,583,027	9.7%	11.4%
Current Real & Personal Property Taxes	214,967,602	228,187,288	226,836,734	283,485,741	311,797,865	339,692,165	378,233,362	9.9%	11.3%
Fee In Lieu of Property Tax (only Counties and Cities)	418,074	448,437	428,567	634,325	814,350	674,349	809,517	11.6%	20.0%
All Other	8,409,738	10,572,719	7,311,989	7,809,938	9,667,831	10,302,968	11,540,148	5.4%	12.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	38,893,014	41,553,392	42,166,976	45,560,518	47,561,067	49,097,083	46,133,149	2.9%	-6.0%
Local Accommodations Tax	2,474,337	2,900,023	4,516,544	4,953,483	5,259,083	5,340,239	4,693,526	11.3%	-12.1%
Capital Projects/Transportation Tax	0	0	0	0	0	63,537,101	63,548,738	n/a	0.0%
Licenses, fees, Charges, Bonds, etc.	294,714,017	182,584,965	288,702,967	251,669,344	393,904,837	349,726,188	244,537,342	-3.1%	-30.1%
Licenses & Permits	35,501,948	39,743,352	50,533,030	63,653,025	63,529,338	56,527,640	49,145,872	5.6%	-13.1%
Service Revenue & Charges	91,394,324	103,757,620	113,764,955	147,209,838	142,854,833	140,003,896	131,246,162	6.2%	-6.3%
Bonds & Leases	151,412,934	17,105,638	95,716,380	5,750,081	132,103,526	92,037,605	15,191,657	-31.8%	-83.5%
Miscellaneous	16,404,811	21,978,355	28,688,602	35,056,400	55,417,140	61,157,047	48,953,651	20.0%	-20.0%
Revenues from State Sources	120,597,416	127,059,841	142,520,922	183,264,101	175,620,077	197,878,563	181,591,870	7.1%	-8.2%
Reimbursements for Property Tax Relief (Tier 1)	11,694,368	11,695,601	11,697,381	11,697,114	11,696,932	11,678,714	11,378,339	-0.5%	-2.6%
Homestead Exemption (Tier 2) /1	6,080,059	6,489,534	6,512,675	6,838,725	7,367,886	5,517,193	7,656,956	3.9%	38.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	24,786,739	26,144,287	n/a	5.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	24,022,321	24,268,526	25,160,810	24,668,225	28,432,023	30,328,999	30,126,186	3.8%	-0.7%
Manufacturer's Depreciation Reimbursement	315,288	326,364	502,476	512,590	543,306	557,506	549,157	9.7%	-1.5%
State Grants	30,235,757	28,236,034	34,576,392	62,903,435	43,207,028	41,413,458	38,863,215	4.3%	-6.2%
Education Finance Act (EFA)	29,023,141	33,723,386	39,099,905	53,515,052	59,075,753	59,075,753	41,546,874	6.2%	-29.7%
Education Improvement Act (EIA)	18,374,273	20,956,964	22,458,139	20,995,248	23,340,680	22,463,525	23,471,469	4.2%	4.5%
Education Lottery	852,209	1,363,432	2,513,144	2,133,712	1,956,469	2,056,676	1,855,387	13.8%	-9.8%
Revenues from Federal Sources	31,983,568	35,512,191	42,867,561	41,889,404	38,966,773	38,895,339	46,819,592	6.6%	20.4%
Revenues from Other Local Sources	3,830,220	3,851,763	4,606,225	4,271,691	4,250,385	4,017,638	4,849,615	4.0%	20.7%
Total Expenditures (School Dist., Counties, & Cities)	587,724,043	592,142,917	659,070,424	795,522,794	931,230,400	958,638,086	975,622,714	8.8%	1.8%
Administration	135,333,413	146,598,277	170,638,483	192,175,652	208,671,179	259,596,778	242,971,690	10.2%	-6.4%
Instruction	131,570,387	142,078,735	157,400,501	177,157,122	194,996,006	215,140,034	226,496,790	9.5%	5.3%
Public Safety	72,709,136	75,029,574	83,234,486	92,878,264	99,953,961	108,111,984	112,524,911	7.5%	4.1%
Transportation	47,984,906	45,119,018	43,145,433	52,785,828	55,522,554	48,655,013	72,214,997	7.1%	48.4%
Health & Human Services	12,970,805	13,731,039	15,329,436	16,226,412	17,580,935	17,196,204	18,698,722	6.3%	8.7%
Environment & Housing	27,205,607	34,273,381	34,917,903	40,211,221	45,126,533	56,969,813	46,472,112	9.3%	-18.4%
Recreation & Culture	31,972,003	25,161,909	23,472,797	50,472,710	52,135,693	47,259,777	49,743,452	7.6%	5.3%
Debt Service/Interest on Debt /4	32,593,196	39,301,512	43,355,260	65,940,338	68,960,343	93,396,395	88,259,550	18.1%	-5.5%
Land Purchase & Facility Construction	86,606,692	61,186,356	79,146,524	98,916,749	167,717,697	90,990,010	97,167,164	1.9%	6.8%
All Other	8,777,898	9,663,116	8,429,601	8,758,498	20,565,498	21,322,077	21,073,326	15.7%	-1.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Horry County

Total Property Taxes	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total for School Dist., Counties, & Cities	223,795,415	239,208,444	234,577,290	291,930,004	322,280,046	350,669,483	390,583,027	9.7%	11.4%
School District Total	125,522,873	134,418,068	139,234,160	173,910,883	195,507,328	208,428,496	234,443,895	11.0%	12.5%
County Total	71,053,397	74,622,346	65,447,435	86,842,371	93,414,812	104,389,850	113,578,027	8.1%	8.8%
Cities Total	27,219,145	30,168,030	29,895,695	31,176,750	33,357,906	37,851,136	42,561,105	7.7%	12.4%

Assessed Property Values for Tax Years	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	1,165,330,680	1,191,431,085	1,218,669,524	1,506,153,690	1,618,022,734	1,776,522,225	1,983,446,727	9.3%	11.6%
Owner Occupied (4% assessment ratio)	222,202,497	234,993,686	247,268,679	307,593,462	326,005,161	354,182,557	394,418,156	10.0%	11.4%
Agricultural (Private) (4%)	4,133,633	4,137,752	4,140,459	4,324,190	4,295,174	4,417,023	4,419,861	1.1%	0.1%
Agricultural (Corporate) (6%)	742,021	773,754	748,099	716,463	707,838	723,403	640,468	-2.4%	-11.5%
Commercial/Rental (6%)	631,338,275	648,287,724	664,054,714	864,790,844	946,752,242	1,069,915,257	1,218,867,864	11.6%	13.9%
Personal Property (Vehicles) /6	143,789,619	148,487,911	147,637,166	148,935,574	147,345,265	139,779,217	136,119,121	-0.9%	-2.6%
Other Personal Property County (10.5%)	36,246,365	37,848,548	37,784,674	45,225,570	52,476,643	61,465,491	64,365,945	10.0%	4.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	23,123,733	18,311,080	17,554,533	17,471,088	17,259,997	16,881,193	18,366,889	-3.8%	8.8%
Utility (10.5%)	35,612,240	34,182,750	35,350,020	35,528,510	38,589,820	38,914,950	41,768,250	2.7%	7.3%
Business Personal (10.5%)	52,513,100	46,793,590	45,610,030	53,847,620	54,164,350	59,088,080	64,475,465	3.5%	9.1%
Motor Carrier (9.5%)	3,055,262	2,512,537	2,555,225	2,876,429	3,234,843	2,121,047	2,343,682	-4.3%	10.5%
Fee-in-Lieu and Joint Industrial Park /7	12,573,935	15,101,753	15,965,925	24,843,940	27,191,401	29,034,007	37,661,026	20.1%	29.7%

Total Average Millage Rates /2	231.7	230.4	221.5	226.8	236.6	236.5	232.9	0.1%	-1.5%
School Districts /3	117.7	122.6	123.8	123.2	128.1	137.9	137.1	2.6%	-0.5%
Counties /4	62.1	63.8	54.7	58.6	58.6	58.6	58.1	-1.1%	-0.9%
Cities & Special Purpose Districts /5	51.9	43.9	43.0	45.0	50.0	40.0	37.7	-5.2%	-5.9%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	223,795,415	239,208,444	234,577,290	291,930,004	322,280,046	350,669,483	390,583,027	9.7%	11.4%
Owner Occupied	28,207,821	32,493,823	32,993,671	44,739,343	49,546,520	36,165,373	41,312,984	6.6%	14.2%
Agricultural (Private)	855,408	892,351	857,395	889,531	903,966	974,587	969,238	2.1%	-0.5%
Agricultural (Corporate)	153,553	166,869	154,914	147,384	148,972	159,614	140,449	-1.5%	-12.0%
Commercial/Rental	130,648,187	139,810,337	137,510,649	177,896,493	199,254,325	236,069,665	267,287,414	12.7%	13.2%
Personal Property (Vehicles)	29,755,606	32,023,042	30,572,304	30,637,600	31,010,416	30,841,352	29,849,772	0.1%	-3.2%
Other Personal Property County	7,500,768	8,162,453	7,824,348	9,303,371	11,044,281	13,561,951	14,114,907	11.1%	4.1%
Manufacturing	5,203,265	4,397,421	4,063,712	4,228,310	4,446,904	4,399,072	4,837,220	-1.2%	10.0%
Utility	7,369,543	7,371,884	7,320,186	7,308,585	8,121,648	8,586,324	9,159,424	3.7%	6.7%
Business Personal	10,866,981	10,091,549	9,444,801	11,077,017	11,399,478	13,037,391	14,138,924	4.5%	8.4%
Motor Carrier	632,251	541,856	529,129	591,711	680,808	467,995	513,950	-3.4%	9.8%
Fee-in-Lieu and Joint Industrial Park	2,602,031	3,256,858	3,306,180	5,110,657	5,722,727	6,406,160	8,258,744	21.2%	28.9%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

* Indicates year of local property tax reassessment

Horry County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	397,331,220	287,704,895	387,427,394	354,244,409	516,799,317	525,851,645	452,815,738	2.2%	-13.9%
Revenues from Local Sources	291,308,311	168,681,547	254,968,342	204,800,663	357,414,330	334,435,939	274,011,221	-1.0%	-18.1%
Current Property Taxes	125,522,873	134,418,068	139,234,160	173,910,883	195,507,328	208,428,496	234,443,895	11.0%	12.5%
Current Real & Personal Property Taxes	125,163,280	134,090,433	138,900,959	173,537,810	195,069,654	207,921,679	233,753,399	11.0%	12.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	359,593	327,635	333,201	373,073	437,674	506,817	690,496	11.5%	36.2%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	165,785,438	34,263,479	115,734,182	30,889,780	161,907,002	126,007,443	39,567,326	-21.2%	-68.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	10,681,350	10,911,100	13,532,412	16,624,770	22,222,609	19,957,889	14,997,850	5.8%	-24.9%
Bonds & Leases	151,412,934	17,105,638	95,716,380	5,750,081	132,103,526	92,037,605	15,191,657	-31.8%	-83.5%
Miscellaneous	3,691,154	6,246,741	6,485,390	8,514,929	7,580,867	14,011,949	9,377,819	16.8%	-33.1%
Revenues from State Sources	85,598,054	95,061,275	106,033,094	118,248,053	126,955,637	157,270,538	140,434,752	8.6%	-10.7%
Reimbursements for Property Tax Relief (Tier 1)	11,694,368	11,695,601	11,697,381	11,697,114	11,696,932	11,678,714	11,378,339	-0.5%	-2.6%
Homestead Exemption (Tier 2) /1	3,912,550	4,261,639	4,437,415	4,636,471	5,072,503	5,047,662	5,104,489	4.5%	1.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	24,786,739	26,144,287	n/a	5.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	903,809	903,809	903,810	903,809	903,809	903,809	903,809	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	199,453	207,773	286,472	323,190	346,392	368,264	355,166	10.1%	-3.6%
State Grants 4/	20,638,251	21,948,671	24,636,828	24,043,457	24,563,099	30,889,396	29,674,932	6.2%	-3.9%
Education Finance Act (EFA)	29,023,141	33,723,386	39,099,905	53,515,052	59,075,753	59,075,753	41,546,874	6.2%	-29.7%
Education Improvement Act (EIA)	18,374,273	20,956,964	22,458,139	20,995,248	23,340,680	22,463,525	23,471,469	4.2%	4.5%
Education Lottery	852,209	1,363,432	2,513,144	2,133,712	1,956,469	2,056,676	1,855,387	13.8%	-9.8%
Revenues from Federal Sources	20,424,855	23,962,073	26,425,958	31,195,693	32,429,350	34,089,212	38,383,828	11.1%	12.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	307,739,581	284,781,852	317,384,307	400,429,619	486,512,618	471,186,807	461,921,210	7.0%	-2.0%
Administration	87,079,003	93,049,783	103,312,087	109,892,891	123,533,468	141,762,561	154,485,182	10.0%	9.0%
Instruction	131,570,387	142,078,735	157,400,501	177,157,122	194,996,006	215,140,034	226,496,790	9.5%	5.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	588,406	659,922	665,628	639,478	963,689	1,055,713	1,029,035	9.8%	-2.5%
Environment & Housing	0	0	54	0	0	0	0	n/a	n/a
Recreation & Culture	21,459	82	13,432	0	0	0	0	-100.0%	n/a
Debt Service/Interest on Debt	20,310,735	22,289,637	22,937,033	38,372,231	36,292,266	59,993,849	38,573,643	11.3%	-35.7%
Purchase of Land & Facility Construction	67,581,433	25,173,384	31,172,540	71,882,038	128,081,152	50,563,355	38,824,952	-8.8%	-23.2%
All Other	588,158	1,530,309	1,883,032	2,485,859	2,646,037	2,671,295	2,511,608	27.4%	-6.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Horry County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	200,562,493	211,419,953	225,641,319	288,582,444	279,301,190	345,292,962	351,599,262	9.8%	1.8%
Revenues from Local Sources	171,249,320	184,285,814	192,008,531	232,689,569	246,498,994	316,907,087	317,713,858	10.8%	0.3%
Current Property Taxes	71,053,397	74,622,346	65,447,435	86,842,371	93,414,812	104,389,850	113,578,027	8.1%	8.8%
Current Real & Personal Property Taxes	63,811,430	65,360,315	59,067,903	80,046,548	85,413,368	95,852,028	103,352,223	8.4%	7.8%
Fee In Lieu of Property Tax	269,959	279,467	273,134	285,888	393,463	278,073	308,417	2.2%	10.9%
All Other	6,972,007	8,982,564	6,106,398	6,509,935	7,607,981	8,259,749	9,917,387	6.0%	20.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (1.5%)	28,126,418	30,110,511	31,611,219	34,427,207	36,022,308	37,050,559	34,508,634	3.5%	-6.9%
Local Accommodations Tax (1.5%)	787,651	833,856	860,677	969,474	1,013,666	995,663	865,217	1.6%	-13.1%
Capital Projects/Transportation Tax (1%)	0	0	0	0	0	63,537,101	63,548,738	n/a	0.0%
Licenses, fees, Charges, Bonds, etc.	71,281,854	78,719,101	94,089,200	110,450,517	116,048,208	110,933,914	105,213,242	6.7%	-5.2%
Licenses & Permits	8,254,086	11,170,977	16,921,499	23,795,730	20,176,964	15,397,689	11,680,108	6.0%	-24.1%
Service Revenue & Charges	54,855,675	59,260,375	67,111,007	71,466,954	74,951,206	73,885,622	75,129,895	5.4%	1.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	8,172,093	8,287,749	10,056,694	15,187,833	20,920,038	21,650,603	18,403,239	14.5%	-15.0%
Revenues from State Sources	21,624,905	17,553,436	21,857,622	45,354,645	25,746,355	24,071,641	26,233,651	3.3%	9.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,594,966	1,665,261	1,501,947	1,659,113	1,738,179	0	1,962,763	3.5%	n/a
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	12,628,254	12,841,799	12,788,077	13,648,819	14,853,839	15,769,531	16,255,965	4.3%	3.1%
Manufacturer's Depreciation Reimbursement	81,165	79,251	65,763	99,823	104,401	107,537	117,232	6.3%	9.0%
State Grants	7,320,520	2,967,125	7,501,835	29,946,890	9,049,935	8,194,574	7,897,691	1.3%	-3.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	6,253,992	8,333,077	10,284,453	8,898,248	5,303,710	2,539,967	5,738,988	-1.4%	125.9%
Revenues from Other Local Sources	1,434,276	1,247,626	1,490,713	1,639,982	1,752,132	1,774,266	1,912,765	4.9%	7.8%
Total Expenditures (County only)	172,063,472	173,556,950	199,697,349	203,277,332	226,021,878	259,527,748	290,947,928	9.1%	12.1%
Administration	27,672,007	29,453,763	38,063,532	48,462,427	52,456,616	78,940,729	45,931,293	8.8%	-41.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	35,971,803	39,953,589	41,558,135	47,085,327	52,836,814	57,697,629	60,203,245	9.0%	4.3%
Transportation	40,061,330	38,797,943	36,628,896	43,915,202	44,384,280	37,179,675	61,008,569	7.3%	64.1%
Health & Human Services	12,382,399	13,071,117	14,663,808	15,248,094	16,617,246	16,140,491	17,669,687	6.1%	9.5%
Environment & Housing	16,915,653	19,375,325	22,415,174	22,762,860	28,259,853	38,044,360	27,448,816	8.4%	-27.9%
Recreation & Culture	8,634,155	6,879,859	8,278,056	8,224,913	9,095,755	9,113,542	9,670,207	1.9%	6.1%
Debt Service/Interest on Debt	11,713,456	13,399,733	15,337,162	12,408,148	16,415,100	16,174,620	26,405,975	14.5%	63.3%
Land Purchase & Facility Construction	16,829,726	10,656,400	20,738,593	0	0	0	36,109,374	13.6%	n/a
All Other	1,882,943	1,969,221	2,013,993	5,170,361	5,956,214	6,236,702	6,500,762	22.9%	4.2%

Horry County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1 /2	FY 04 /2	FY 05 /2	FY 06 /2	FY 07 /2	FY 08 /2	FY 09 /2		
Total Revenues (Cities only)	118,394,274	133,545,771	146,889,772	180,711,692	191,741,762	259,120,439	178,327,796	7.1%	-31.2%
Revenues from Local Sources	97,319,152	113,279,463	122,986,904	156,623,117	165,091,710	167,027,067	157,770,703	8.4%	-5.5%
Current Property Taxes	27,219,145	30,168,030	29,895,695	31,176,750	33,357,906	37,851,136	42,561,105	7.7%	12.4%
Current Real & Personal Property Taxes	25,992,892	28,736,540	28,867,872	29,901,383	31,314,843	35,918,458	41,127,740	7.9%	14.5%
Fee In Lieu of Property Tax	148,115	168,970	155,433	348,437	420,887	396,276	501,100	22.5%	26.5%
All Other	1,078,138	1,262,520	872,390	926,930	1,622,176	1,536,402	932,265	-2.4%	-39.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	10,766,596	11,442,881	10,555,757	11,133,311	11,538,759	12,046,524	11,624,515	1.3%	-3.5%
Local Accommodations Tax	1,686,686	2,066,167	3,655,867	3,984,009	4,245,417	4,344,576	3,828,309	14.6%	-11.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	57,646,725	69,602,385	78,879,585	110,329,047	115,949,627	112,784,831	99,756,774	9.6%	-11.6%
Licenses & Permits	27,247,862	28,572,375	33,611,531	39,857,295	43,352,374	41,129,951	37,465,764	5.5%	-8.9%
Service Revenue & Charges	25,857,299	33,586,145	33,121,536	59,118,114	45,681,018	46,160,385	41,118,417	8.0%	-10.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	4,541,564	7,443,865	12,146,518	11,353,638	26,916,235	25,494,495	21,172,593	29.2%	-17.0%
Revenues from State Sources	13,374,457	14,445,130	14,630,206	19,661,403	22,918,086	16,536,384	14,923,467	1.8%	-9.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	572,543	562,634	573,313	543,141	557,204	469,531	589,704	0.5%	25.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	10,490,258	10,522,918	11,468,923	10,115,597	12,674,375	13,655,660	12,966,412	3.6%	-5.0%
Manufacturer's Depreciation Reimbursement	34,670	39,340	150,241	89,577	92,513	81,705	76,759	14.2%	-6.1%
State Grants	2,276,986	3,320,238	2,437,729	8,913,088	9,593,994	2,329,488	1,290,592	-9.0%	-44.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	5,304,721	3,217,041	6,157,150	1,795,463	1,233,713	2,266,160	2,696,776	-10.7%	19.0%
Revenues from Other Local Sources	2,395,944	2,604,137	3,115,512	2,631,709	2,498,253	2,243,372	2,936,850	3.5%	30.9%
Total Expenditures (Cities only)	107,920,990	133,804,115	141,988,768	191,815,843	218,695,904	227,923,531	222,753,576	12.8%	-2.3%
Administration	20,582,403	24,094,731	29,262,864	33,820,334	32,681,095	38,893,488	42,555,215	12.9%	9.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	36,737,333	35,075,985	41,676,351	45,792,937	47,117,147	50,414,355	52,321,666	6.1%	3.8%
Transportation	7,923,576	6,321,075	6,516,537	8,870,626	11,138,274	11,475,338	11,206,428	5.9%	-2.3%
Health & Human Services	0	0	0	338,840	0	0	0	n/a	n/a
Environment & Housing	10,289,954	14,898,056	12,502,675	17,448,361	16,866,680	18,925,453	19,023,296	10.8%	0.5%
Recreation & Culture	23,316,389	18,281,968	15,181,309	42,247,797	43,039,938	38,146,235	40,073,245	9.4%	5.1%
Debt Service/Interest on Debt	569,005	3,612,142	5,081,065	15,159,959	16,252,977	17,227,926	23,279,932	85.6%	35.1%
Purchase of Land & Facility Construction	2,195,533	25,356,572	27,235,391	27,034,711	39,636,545	40,426,655	22,232,838	47.1%	-45.0%
All Other	6,306,797	6,163,586	4,532,576	1,102,278	11,963,247	12,414,080	12,060,956	11.4%	-2.8%

* Cities Included: Atlantic Beach, Aynor, Briarcliffe Acres, Conway, Loris, Myrtle Beach, North Myrtle Beach & Surfside Beach.

/1 In FY 03 Conway was estimated.

/2 In FYs 03-09 Atlantic Beach was excluded.

Horry County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	125,522,873	134,418,068	139,234,160	173,910,883	195,507,328	208,428,496	234,443,895	11.0%	12.5%
Owner Occupied	14,469,891	17,123,346	18,926,707	26,208,584	30,051,343	12,358,684	16,559,257	2.3%	34.0%
Agricultural (Private)	486,734	507,442	512,794	532,883	550,041	608,888	606,043	3.7%	-0.5%
Agricultural (Corporate)	87,373	94,891	92,652	88,292	90,646	99,721	87,820	0.1%	-11.9%
Commercial/Rental	74,339,840	79,504,135	82,242,806	106,570,862	121,241,249	147,488,035	167,128,891	14.5%	13.3%
Personal Property (Vehicles)	16,931,173	18,210,129	18,284,781	18,353,793	18,869,059	19,268,593	18,664,400	1.6%	-3.1%
Other Personal Property	4,267,996	4,641,637	4,679,611	5,573,287	6,720,168	8,473,030	8,825,738	12.9%	4.2%
Manufacturing	2,722,811	2,245,618	2,174,119	2,153,016	2,210,318	2,327,076	2,518,434	-1.3%	8.2%
Utility	4,193,328	4,192,074	4,378,080	4,378,289	4,941,819	5,364,434	5,727,185	5.3%	6.8%
Business Personal	6,183,397	5,738,631	5,648,777	6,635,809	6,936,296	8,145,304	8,840,756	6.1%	8.5%
Motor Carrier	359,756	308,130	316,463	354,471	414,255	292,387	321,361	-1.9%	9.9%
Fee-in-Lieu and Joint Industrial Park	1,480,576	1,852,035	1,977,371	3,061,596	3,482,135	4,002,344	5,164,010	23.1%	29.0%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	72,378,404	76,008,141	66,676,249	88,215,596	94,759,528	104,111,777	115,232,373	8.1%	10.7%
Owner Occupied	13,800,943	14,991,579	13,528,646	18,015,785	19,092,498	20,756,608	22,914,525	8.8%	10.4%
Agricultural (Private)	256,739	263,971	226,534	253,268	251,547	258,856	256,781	0.0%	-0.8%
Agricultural (Corporate)	46,087	49,362	40,930	41,963	41,455	42,395	37,209	-3.5%	-12.2%
Commercial/Rental	39,212,266	41,357,948	36,331,981	50,650,900	55,446,560	62,701,596	70,812,608	10.4%	12.9%
Personal Property (Vehicles)	8,930,738	9,472,885	8,077,573	8,723,174	8,629,278	8,191,658	7,908,117	-2.0%	-3.5%
Other Personal Property	2,251,253	2,414,573	2,067,288	2,648,867	3,073,295	3,602,140	3,739,471	8.8%	3.8%
Manufacturing	1,436,209	1,168,168	960,449	1,023,284	1,010,832	989,310	1,067,062	-4.8%	7.9%
Utility	2,211,868	2,180,711	1,934,082	2,080,909	2,260,013	2,280,582	2,426,611	1.6%	6.4%
Business Personal	3,261,576	2,985,228	2,495,431	3,153,861	3,172,136	3,462,813	3,745,833	2.3%	8.2%
Motor Carrier	189,762	160,289	139,802	168,473	189,449	124,302	136,161	-5.4%	9.5%
Fee-in-Lieu and Joint Industrial Park	780,964	963,426	873,533	1,455,112	1,592,465	1,701,517	2,187,994	18.7%	28.6%

Jasper County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	44,297,874	64,189,076	47,628,994	86,237,711	84,506,115	82,018,814	69,131,844	7.7%	-15.7%
Revenues from Local Sources	23,199,462	40,286,920	25,832,885	62,265,292	58,934,463	50,396,859	42,572,994	10.6%	-15.5%
Current Property Taxes	15,989,618	15,884,936	15,734,618	24,600,922	23,459,732	23,547,623	24,976,660	7.7%	6.1%
Current Real & Personal Property Taxes	13,920,657	14,676,722	14,724,402	20,034,744	18,512,043	18,689,520	20,315,032	6.5%	8.7%
Fee In Lieu of Property Tax (only Counties and Cities)	1,115,037	0	23,381	3,118,042	3,740,093	3,331,949	3,181,556	19.1%	-4.5%
All Other	953,923	1,208,215	986,836	1,448,136	1,207,596	1,526,154	1,480,072	7.6%	-3.0%
Local Options Sales Tax	485,957	1,570,075	1,572,342	2,571,542	2,663,842	3,166,714	3,447,586	38.6%	8.9%
Local Hospitality Tax	227,428	433,729	329,653	334,917	537,866	363,078	567,611	16.5%	56.3%
Local Accommodations Tax	688,797	671,495	534,303	518,760	465,929	375,114	331,864	-11.5%	-11.5%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,807,662	21,726,685	7,661,969	34,239,151	31,807,094	22,944,330	13,249,274	14.7%	-42.3%
Licenses & Permits	1,397,227	1,894,931	1,981,705	3,163,287	4,501,810	4,263,354	3,553,388	16.8%	-16.7%
Service Revenue & Charges	3,310,002	3,873,194	4,714,348	6,013,256	5,922,677	8,143,870	7,595,061	14.8%	-6.7%
Bonds & Leases	81,441	15,024,791	0	16,876,034	15,501,586	6,535,917	30,650	-15.0%	-99.5%
Miscellaneous	1,018,992	933,769	965,916	8,186,574	5,881,021	4,001,189	2,070,175	12.5%	-48.3%
Revenues from State Sources	16,119,107	17,404,597	16,094,440	17,638,759	19,303,749	21,258,053	19,634,504	3.3%	-7.6%
Reimbursements for Property Tax Relief (Tier 1)	980,937	980,937	980,937	980,937	980,937	980,937	980,937	0.0%	0.0%
Homestead Exemption (Tier 2) /1	677,321	662,432	646,522	794,063	636,254	655,476	666,757	-0.3%	1.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,486,108	1,607,234	n/a	8.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,013,892	892,766	n/a	-11.9%
State-Shared Taxes (Aid to Subdivisions)	1,428,996	1,296,987	1,261,856	1,697,937	2,454,430	1,861,821	1,679,229	2.7%	-9.8%
Manufacturer's Depreciation Reimbursement	6,177	3,560	7,095	10,412	20,412	22,790	12,555	12.5%	-44.9%
State Grants	4,737,430	6,051,145	4,730,547	3,799,976	4,457,798	4,555,380	4,325,798	-1.5%	-5.0%
Education Finance Act (EFA)	4,757,910	4,747,921	5,079,757	6,005,128	6,109,946	6,109,949	5,337,407	1.9%	-12.6%
Education Improvement Act (EIA)	2,771,166	2,776,312	2,250,837	4,130,035	3,639,435	4,119,997	3,864,114	5.7%	-6.2%
Education Lottery	759,170	885,303	1,136,888	220,271	1,004,536	451,703	267,706	-15.9%	-40.7%
Revenues from Federal Sources	4,907,360	5,729,953	5,523,973	6,006,398	5,723,237	5,733,240	6,005,943	3.4%	4.8%
Revenues from Other Local Sources	71,946	767,606	177,696	327,262	544,666	580,758	918,403	52.9%	58.1%
Total Expenditures (School Dist., Counties, & Cities)	45,930,891	52,887,089	57,427,974	92,061,469	90,323,017	92,794,867	89,068,313	11.7%	-4.0%
Administration	14,379,876	14,642,683	15,271,968	18,854,189	20,143,377	29,018,602	24,550,038	9.3%	-15.4%
Instruction	14,607,657	14,207,490	13,880,467	14,400,413	15,267,719	17,656,970	18,821,996	4.3%	6.6%
Public Safety	7,168,385	7,087,820	9,015,482	13,253,371	9,782,770	9,829,515	10,997,933	7.4%	11.9%
Transportation	1,004,040	1,133,115	1,069,289	3,697,131	1,220,723	1,529,319	1,753,539	9.7%	14.7%
Health & Human Services	2,390,364	2,501,790	3,649,954	1,313,121	6,788,065	8,226,348	8,915,822	24.5%	8.4%
Environment & Housing	745,081	834,699	772,901	1,081,658	2,842,749	1,222,343	1,714,673	14.9%	40.3%
Recreation & Culture	415,242	602,353	679,123	642,341	1,364,561	1,054,376	1,773,985	27.4%	68.2%
Debt Service/Interest on Debt /4	1,395,419	556,980	2,855,097	3,082,146	4,814,262	5,455,933	8,695,823	35.7%	59.4%
Land Purchase & Facility Construction	2,713,403	9,940,329	9,256,151	34,564,960	24,804,124	17,851,767	10,018,836	24.3%	-43.9%
All Other	1,111,424	1,379,830	977,542	1,172,139	3,294,667	949,694	1,825,668	8.6%	92.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Jasper County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	15,989,618	15,884,936	15,734,618	24,600,922	23,459,732	23,547,623	24,976,660	7.7%	6.1%
School District Total	7,255,795	7,378,325	8,074,355	11,019,858	9,829,693	9,271,398	10,355,151	6.1%	11.7%
County Total	7,837,483	7,620,251	6,775,120	12,593,131	11,742,428	12,282,864	12,339,966	7.9%	0.5%
Cities Total	896,340	886,360	885,143	987,933	1,887,611	1,993,361	2,281,543	16.8%	14.5%

Assessed Property Values for Tax Years	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	64,309,190	67,530,144	70,588,591	118,269,554	118,291,522	121,311,870	128,931,536	12.3%	6.3%
Owner Occupied (4% assessment ratio)	15,533,630	15,872,050	15,986,510	16,449,950	21,959,550	23,742,200	24,619,090	8.0%	3.7%
Agricultural (Private) (4%)	1,416,610	1,516,280	1,583,390	1,643,980	1,624,960	1,649,720	1,658,210	2.7%	0.5%
Agricultural (Corporate) (6%)	1,469,660	1,315,570	1,235,400	1,146,490	1,167,570	1,161,520	1,180,400	-3.6%	1.6%
Commercial/Rental (6%)	23,598,770	24,573,788	24,907,612	25,377,856	36,147,110	39,467,010	45,213,123	11.4%	14.6%
Personal Property (Vehicles) /6	8,960,700	9,212,139	9,099,787	9,731,193	10,154,875	10,032,704	9,415,769	0.8%	-6.1%
Other Personal Property County (10.5%)	682,970	553,380	575,380	962,390	1,057,530	902,870	1,123,730	8.7%	24.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	2,178,710	1,471,587	1,327,220	1,489,800	1,790,140	1,926,610	1,934,260	-2.0%	0.4%
Utility (10.5%)	6,677,550	8,250,730	10,427,000	12,674,380	12,758,535	12,781,190	13,003,672	11.7%	1.7%
Business Personal (10.5%)	3,205,190	4,237,210	3,882,010	24,984,460	6,389,520	8,022,451	8,999,630	18.8%	12.2%
Motor Carrier (9.5%)	585,400	527,410	531,530	589,260	674,635	761,772	793,355	5.2%	4.1%
Fee-in-Lieu and Joint Industrial Park /7	0	0	1,032,752	23,219,795	24,567,097	20,863,823	20,990,297	n/a	0.6%

Total Average Millage Rates /2	349.0	379.7	367.8	294.0	329.9	323.6	341.6	-0.4%	5.6%
School Districts /3	128.1	123.8	128.3	101.5	91.4	96.8	100.4	-4.0%	3.7%
Counties /4	109.3	117.7	99.8	83.4	75.2	77.6	75.7	-5.9%	-2.3%
Cities & Special Purpose Districts /5	111.6	138.1	139.7	109.1	163.3	149.2	165.4	6.8%	10.9%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	15,989,618	15,884,936	15,734,618	24,600,922	23,459,732	23,547,623	24,976,660	7.7%	6.1%
Owner Occupied	2,335,184	2,476,423	2,299,312	1,459,906	2,343,762	1,445,046	1,528,300	-6.8%	5.8%
Agricultural (Private)	364,187	393,570	388,929	323,291	293,102	317,376	322,173	-2.0%	1.5%
Agricultural (Corporate)	377,825	341,473	303,452	225,459	210,600	223,455	229,339	-8.0%	2.6%
Commercial/Rental	6,066,857	6,378,438	6,118,064	4,990,592	6,520,034	7,592,734	8,784,431	6.4%	15.7%
Personal Property (Vehicles)	2,303,649	2,391,128	2,235,183	1,913,653	1,831,685	1,930,110	1,829,384	-3.8%	-5.2%
Other Personal Property County	175,580	143,637	141,331	189,255	190,752	173,696	218,329	3.7%	25.7%
Manufacturing	1,675,148	381,969	349,387	3,411,014	4,062,989	3,702,594	3,557,362	13.4%	-3.9%
Utility	1,716,689	2,141,582	2,561,187	2,492,435	2,301,320	2,458,868	2,526,476	6.7%	2.7%
Business Personal	824,002	1,099,822	953,539	4,913,231	1,152,510	1,543,374	1,748,533	13.4%	13.3%
Motor Carrier	150,497	136,896	130,560	115,879	121,687	146,551	154,140	0.4%	5.2%
Fee-in-Lieu and Joint Industrial Park	0	0	253,675	4,566,207	4,431,290	4,013,820	4,078,192	n/a	1.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Jasper County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	26,498,318	43,237,832	28,336,448	55,864,927	50,979,085	41,371,854	33,716,287	4.1%	-18.5%
Revenues from Local Sources	8,401,566	23,712,007	9,444,287	36,368,497	30,937,497	18,226,457	11,652,875	5.6%	-36.1%
Current Property Taxes	7,255,795	7,378,325	8,074,355	11,019,858	9,829,693	9,271,398	10,355,151	6.1%	11.7%
Current Real & Personal Property Taxes	7,190,128	7,319,162	7,987,964	10,944,591	9,765,295	9,174,526	10,282,344	6.1%	12.1%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	65,667	59,163	86,391	75,267	64,398	96,872	72,807	1.7%	-24.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,145,771	16,333,682	1,369,932	25,348,639	21,107,804	8,955,059	1,297,724	2.1%	-85.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	410,392	547,225	728,523	916,472	1,184,327	810,721	615,268	7.0%	-24.1%
Bonds & Leases	81,441	15,024,791	0	16,876,034	15,501,586	6,535,917	30,650	-15.0%	-99.5%
Miscellaneous	653,938	761,666	641,409	7,556,133	4,421,891	1,608,421	651,806	-0.1%	-59.5%
Revenues from State Sources	13,620,462	14,847,993	13,897,736	14,215,672	15,144,461	18,468,297	16,974,852	3.7%	-8.1%
Reimbursements for Property Tax Relief (Tier 1)	980,937	980,937	980,937	980,937	980,937	980,937	980,937	0.0%	0.0%
Homestead Exemption (Tier 2) /1	325,613	314,378	335,041	357,000	298,506	455,500	322,052	-0.2%	-29.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,486,108	1,607,234	n/a	8.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,013,892	892,766	n/a	-11.9%
State-Shared Taxes (Aid to Subdivisions)	49,139	49,139	49,139	48,627	49,139	49,139	49,138	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	3,175	0	3,075	0	0	14,804	3,881	3.4%	-73.8%
State Grants 4/	3,973,352	5,094,003	4,062,062	2,473,674	3,061,962	3,786,268	3,649,617	-1.4%	-3.6%
Education Finance Act (EFA)	4,757,910	4,747,921	5,079,757	6,005,128	6,109,946	6,109,949	5,337,407	1.9%	-12.6%
Education Improvement Act (EIA)	2,771,166	2,776,312	2,250,837	4,130,035	3,639,435	4,119,997	3,864,114	5.7%	-6.2%
Education Lottery	759,170	885,303	1,136,888	220,271	1,004,536	451,703	267,706	-15.9%	-40.7%
Revenues from Federal Sources	4,476,290	4,677,832	4,994,425	5,280,758	4,897,127	4,677,100	5,088,560	2.2%	8.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	26,640,838	29,443,756	35,522,346	62,551,893	55,522,283	44,697,384	40,402,620	7.2%	-9.6%
Administration	9,334,536	9,619,458	11,034,965	11,557,543	12,577,460	17,404,529	15,989,067	9.4%	-8.1%
Instruction	14,607,657	14,207,490	13,880,467	14,400,413	15,267,719	17,656,970	18,821,996	4.3%	6.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	55	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	900	0	0	0	n/a	n/a
Debt Service/Interest on Debt	1,325,951	489,627	2,855,097	2,714,115	2,661,458	3,437,959	4,211,301	21.2%	22.5%
Purchase of Land & Facility Construction	336,270	4,159,294	7,005,220	33,006,837	24,046,536	5,248,232	290,645	-2.4%	-94.5%
All Other	1,036,424	967,887	746,542	872,085	969,110	949,694	1,089,611	0.8%	14.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Jasper County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	13,769,821	16,054,213	14,034,226	21,514,756	20,262,561	22,545,248	21,861,450	8.0%	-3.0%
Revenues from Local Sources	11,162,457	11,848,781	11,348,644	18,471,131	17,632,723	19,682,452	18,999,074	9.3%	-3.5%
Current Property Taxes	7,837,483	7,620,251	6,775,120	12,593,131	11,742,428	12,282,864	12,339,966	7.9%	0.5%
Current Real & Personal Property Taxes	5,837,192	6,503,608	5,938,203	8,117,973	7,481,831	7,933,491	8,120,130	5.7%	2.4%
Fee In Lieu of Property Tax	1,115,037	0	23,381	3,118,042	3,142,064	3,025,964	2,892,748	17.2%	-4.4%
All Other	885,253	1,116,644	813,537	1,357,116	1,118,533	1,323,409	1,327,088	7.0%	0.3%
Local Options Sales Tax (1%)	0	1,046,177	988,097	1,542,149	1,467,972	1,964,016	2,339,636	n/a	19.1%
Local Hospitality Tax (1%)	0	0	0	0	150,364	170,725	160,841	n/a	-5.8%
Local Accommodations Tax (1.5%)	386,614	303,177	283,192	276,506	172,149	143,125	134,079	-16.2%	-6.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,938,360	2,879,176	3,302,235	4,059,345	4,099,810	5,121,722	4,024,553	5.4%	-21.4%
Licenses & Permits	568,685	825,581	840,887	1,128,043	1,472,737	1,670,400	847,944	6.9%	-49.2%
Service Revenue & Charges	2,038,284	1,914,669	2,155,946	2,320,244	2,131,908	2,286,519	2,656,571	4.5%	16.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	331,391	138,926	305,402	611,058	495,165	1,164,803	520,038	7.8%	-55.4%
Revenues from State Sources	2,115,497	2,449,925	1,978,338	2,837,580	2,240,499	2,116,335	2,210,558	0.7%	4.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	308,013	331,113	294,117	392,456	292,123	152,328	318,117	0.5%	108.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,089,845	1,207,876	1,059,036	1,344,863	1,370,730	1,554,097	1,453,841	4.9%	-6.5%
Manufacturer's Depreciation Reimbursement	3,002	3,260	3,230	7,816	6,434	7,986	8,674	19.3%	8.6%
State Grants	714,637	907,676	621,954	1,092,445	571,211	401,924	429,925	-8.1%	7.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	419,922	987,901	529,548	81,994	259,083	636,461	541,818	4.3%	-14.9%
Revenues from Other Local Sources	71,946	767,606	177,696	124,051	130,256	110,000	110,000	7.3%	0.0%
Total Expenditures (County only)	15,631,886	19,442,633	17,891,045	20,986,304	22,444,414	29,185,069	31,873,865	12.6%	9.2%
Administration	3,709,259	3,651,407	3,787,554	5,313,744	2,887,522	5,519,853	6,157,023	8.8%	11.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,846,299	4,458,938	5,450,348	9,897,350	6,078,395	5,439,478	6,276,079	4.4%	15.4%
Transportation	1,004,040	1,133,115	1,069,289	2,446,159	1,220,723	1,529,319	1,753,539	9.7%	14.7%
Health & Human Services	2,390,364	2,501,790	3,649,954	1,313,121	6,788,065	8,226,348	8,915,822	24.5%	8.4%
Environment & Housing	745,081	834,699	772,846	588,857	1,667,547	776,269	725,893	-0.4%	-6.5%
Recreation & Culture	415,242	602,353	679,123	396,153	645,569	529,523	569,062	5.4%	7.5%
Debt Service/Interest on Debt	69,468	67,353	0	166,443	1,065,280	1,296,541	1,659,977	69.7%	28.0%
Land Purchase & Facility Construction	2,377,133	5,781,035	2,250,931	864,477	263,384	5,867,738	5,816,470	16.1%	-0.9%
All Other	75,000	411,943	231,000	0	1,827,929	0	0	-100.0%	n/a

Jasper County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	4,029,735	4,897,031	5,258,320	8,858,028	13,264,469	18,101,712	13,554,107	22.4%	-25.1%
Revenues from Local Sources	3,635,439	4,726,132	5,039,954	7,425,664	10,364,243	12,487,950	11,921,045	21.9%	-4.5%
Current Property Taxes	896,340	886,360	885,143	987,933	1,887,611	1,993,361	2,281,543	16.8%	14.5%
Current Real & Personal Property Taxes	893,337	853,952	798,235	972,180	1,264,917	1,581,503	1,912,558	13.5%	20.9%
Fee In Lieu of Property Tax	0	0	0	0	598,029	305,985	288,808	n/a	-5.6%
All Other	3,003	32,408	86,908	15,753	24,665	105,873	80,177	72.9%	-24.3%
Local Options Sales Tax	485,957	523,898	584,245	1,029,393	1,195,870	1,202,698	1,107,950	14.7%	-7.9%
Local Hospitality Tax	227,428	433,729	329,653	334,917	387,502	192,353	406,770	10.2%	111.5%
Local Accommodations Tax	302,183	368,318	251,111	242,254	293,780	231,989	197,785	-6.8%	-14.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,723,531	2,513,827	2,989,802	4,831,167	6,599,480	8,867,549	7,926,997	29.0%	-10.6%
Licenses & Permits	828,542	1,069,350	1,140,818	2,035,244	3,029,073	2,592,954	2,705,444	21.8%	4.3%
Service Revenue & Charges	861,326	1,411,300	1,829,879	2,776,540	2,606,442	5,046,630	4,323,222	30.8%	-14.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	33,663	33,177	19,105	19,383	963,965	1,227,965	898,331	72.9%	-26.8%
Revenues from State Sources	383,148	106,679	218,366	585,507	1,918,789	673,421	449,094	2.7%	-33.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	43,695	16,941	17,364	44,607	45,625	47,648	26,588	-7.9%	-44.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	290,012	39,972	153,681	304,447	1,034,561	258,585	176,250	-8.0%	-31.8%
Manufacturer's Depreciation Reimbursement	0	300	790	2,596	13,978	0	0	n/a	n/a
State Grants	49,441	49,466	46,531	233,857	824,625	367,188	246,256	30.7%	-32.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	11,148	64,220	0	643,646	567,027	419,679	375,565	79.7%	-10.5%
Revenues from Other Local Sources	0	0	0	203,211	414,410	470,758	808,403	n/a	71.7%
Total Expenditures (Cities only)	3,658,167	4,000,700	4,014,583	8,523,272	12,356,320	18,912,414	16,791,828	28.9%	-11.2%
Administration	1,336,081	1,371,818	449,449	1,982,902	4,678,395	6,094,220	2,403,948	10.3%	-60.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,322,086	2,628,882	3,565,134	3,356,021	3,704,375	4,390,037	4,721,854	12.6%	7.6%
Transportation	0	0	0	1,250,972	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	492,801	1,175,202	446,074	988,780	n/a	121.7%
Recreation & Culture	0	0	0	245,288	718,992	524,853	1,204,923	n/a	129.6%
Debt Service/Interest on Debt	0	0	0	201,588	1,087,524	721,433	2,824,545	n/a	291.5%
Purchase of Land & Facility Construction	0	0	0	693,646	494,204	6,735,797	3,911,721	n/a	-41.9%
All Other	0	0	0	300,054	497,628	0	736,057	n/a	n/a

* Cities Included: Hardeeville & Ridgeland.

Jasper County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	7,255,795	7,378,325	8,074,355	11,019,858	9,829,693	9,271,398	10,355,151	6.1%	11.7%
Owner Occupied	1,008,613	983,795	1,069,855	688,237	1,025,940	-169,690	-116,682	#NUM!	-31.2%
Agricultural (Private)	181,440	187,694	203,121	166,814	148,505	159,631	166,466	-1.4%	4.3%
Agricultural (Corporate)	188,234	162,849	158,480	116,334	106,704	112,392	118,499	-7.4%	5.4%
Commercial/Rental	3,022,534	3,041,882	3,195,215	2,575,087	3,303,475	3,818,928	4,538,905	7.0%	18.9%
Personal Property (Vehicles)	1,147,688	1,140,331	1,167,345	987,423	928,051	970,790	945,241	-3.2%	-2.6%
Other Personal Property	87,475	68,500	73,811	97,654	96,647	87,364	112,810	4.3%	29.1%
Manufacturing	279,050	182,161	170,259	151,170	163,600	186,424	194,179	-5.9%	4.2%
Utility	855,262	1,021,322	1,337,603	1,286,068	1,165,999	1,236,740	1,305,427	7.3%	5.6%
Business Personal	410,521	524,506	497,995	2,535,170	583,936	776,273	903,465	14.1%	16.4%
Motor Carrier	74,978	65,286	68,186	59,792	61,655	73,711	79,644	1.0%	8.0%
Fee-in-Lieu and Joint Industrial Park	0	0	132,484	2,356,109	2,245,180	2,018,836	2,107,197	n/a	4.4%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	7,030,458	7,951,364	7,045,856	9,867,546	8,892,487	9,409,228	9,765,334	5.6%	3.8%
Owner Occupied	1,698,179	1,868,861	1,595,706	1,372,463	1,650,795	1,841,500	1,864,661	1.6%	1.3%
Agricultural (Private)	154,868	178,535	158,047	137,162	122,155	127,956	125,594	-3.4%	-1.8%
Agricultural (Corporate)	160,667	154,902	123,312	95,655	87,771	90,090	89,404	-9.3%	-0.8%
Commercial/Rental	2,579,883	2,893,451	2,486,173	2,117,342	2,717,335	3,061,152	3,424,463	4.8%	11.9%
Personal Property (Vehicles)	979,608	1,084,687	908,302	811,899	763,386	778,160	713,155	-5.2%	-8.4%
Other Personal Property	74,664	65,158	57,432	80,295	79,499	70,029	85,112	2.2%	21.5%
Manufacturing	238,183	173,273	132,478	124,298	134,573	149,432	146,502	-7.8%	-2.0%
Utility	730,008	971,486	1,040,779	1,057,457	959,114	991,339	984,904	5.1%	-0.6%
Business Personal	350,400	498,912	387,486	2,084,520	480,328	622,240	681,636	11.7%	9.5%
Motor Carrier	63,998	62,100	53,055	49,164	50,715	59,085	60,089	-1.0%	1.7%
Fee-in-Lieu and Joint Industrial Park	0	0	103,085	1,937,290	1,846,815	1,618,246	1,589,815	n/a	-1.8%

Kershaw County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	104,598,314	100,745,233	144,139,286	247,045,805	127,268,007	142,463,960	146,041,780	5.7%	2.5%
Revenues from Local Sources	48,630,095	50,194,114	85,318,512	186,997,566	64,810,880	66,556,109	80,309,549	8.7%	20.7%
Current Property Taxes	34,226,399	32,624,848	32,909,474	37,024,041	38,853,746	41,394,257	49,417,872	6.3%	19.4%
Current Real & Personal Property Taxes	31,341,400	30,585,171	31,425,965	35,044,775	36,716,215	38,934,287	47,163,213	7.0%	21.1%
Fee In Lieu of Property Tax (only Counties and Cities)	1,025,159	874,063	570,240	982,610	1,062,519	914,665	1,116,540	1.4%	22.1%
All Other	1,859,840	1,165,614	913,270	996,656	1,075,012	1,545,306	1,138,119	-7.9%	-26.3%
Local Options Sales Tax	3,440,581	4,521,847	4,344,588	4,960,339	5,296,311	4,412,632	4,973,972	6.3%	12.7%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	56,841	55,630	105,439	128,744	132,532	130,980	122,311	13.6%	-6.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	10,906,274	12,991,788	47,959,011	144,884,442	20,528,291	20,618,240	25,795,395	15.4%	25.1%
Licenses & Permits	1,961,523	2,311,940	2,603,978	2,827,313	2,986,701	2,682,368	2,920,646	6.9%	8.9%
Service Revenue & Charges	7,080,823	7,332,499	10,113,438	9,041,507	13,987,245	14,835,957	11,178,539	7.9%	-24.7%
Bonds & Leases	0	1,570,932	32,958,376	129,243,653	0	0	7,652,744	n/a	n/a
Miscellaneous	1,863,928	1,776,417	2,283,219	3,771,969	3,554,345	3,099,915	4,043,466	13.8%	30.4%
Revenues from State Sources	48,321,512	41,715,328	48,893,748	50,505,234	53,163,023	63,030,800	60,449,360	3.8%	-4.1%
Reimbursements for Property Tax Relief (Tier 1)	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,824,423	1,911,538	1,936,337	2,198,265	2,046,648	2,291,964	2,538,046	5.7%	10.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	5,936,402	6,311,918	n/a	6.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,213,718	728,185	3,382,293	3,363,031	3,621,511	4,028,977	3,975,479	3.6%	-1.3%
Manufacturer's Depreciation Reimbursement	1,143,706	1,315,339	1,276,705	424,765	445,481	581,840	778,709	-6.2%	33.8%
State Grants	14,861,863	10,421,019	11,456,230	9,722,826	10,074,575	11,556,357	11,929,488	-3.6%	3.2%
Education Finance Act (EFA)	16,296,909	16,514,979	17,846,423	22,749,913	23,684,584	25,494,103	22,891,985	5.8%	-10.2%
Education Improvement Act (EIA)	6,979,410	6,499,204	8,210,972	7,706,027	8,726,437	8,639,049	7,633,877	1.5%	-11.6%
Education Lottery	296,124	619,705	1,079,431	635,049	858,429	796,750	684,500	15.0%	-14.1%
Revenues from Federal Sources	7,424,311	8,661,454	9,807,166	9,418,288	9,168,967	9,829,315	11,464,477	7.5%	16.6%
Revenues from Other Local Sources	222,396	174,337	119,860	124,717	125,137	128,064	130,312	-8.5%	1.8%
Total Expenditures (School Dist., Counties, & Cities)	101,690,830	96,661,275	107,118,448	124,452,015	139,791,563	193,073,970	182,000,056	10.2%	-5.7%
Administration	34,972,174	34,515,260	37,315,966	42,029,042	45,478,566	47,452,449	52,282,267	6.9%	10.2%
Instruction	39,924,812	40,450,876	44,362,231	46,842,892	49,812,649	53,429,125	58,358,436	6.5%	9.2%
Public Safety	7,934,196	8,885,683	9,755,314	12,911,830	13,859,872	12,034,912	15,403,391	11.7%	28.0%
Transportation	768,221	580,318	531,087	954,603	511,371	1,326,083	471,513	-7.8%	-64.4%
Health & Human Services	81,090	81,481	84,485	13,909	280	417,766	16,848	-23.0%	-96.0%
Environment & Housing	2,595,655	2,575,559	895,798	999,559	1,219,442	3,102,186	1,530,553	-8.4%	-50.7%
Recreation & Culture	2,150,115	1,926,093	3,474,250	1,974,202	2,447,158	3,215,875	1,598,592	-4.8%	-50.3%
Debt Service/Interest on Debt /4	4,927,241	5,658,328	6,382,185	13,684,765	18,857,720	14,527,423	20,232,145	26.5%	39.3%
Land Purchase & Facility Construction	7,838,188	1,299,852	3,656,693	2,221,778	4,869,756	56,798,554	31,188,263	25.9%	-45.1%
All Other	499,138	687,825	660,439	2,819,435	2,734,749	769,597	918,048	10.7%	19.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Kershaw County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	34,226,399	32,624,848	32,909,474	37,024,041	38,853,746	41,394,257	49,417,872	6.3%	19.4%
School District Total	22,766,574	22,831,885	23,663,237	25,866,323	27,508,765	27,190,675	36,233,159	8.1%	33.3%
County Total	10,734,197	9,249,469	8,700,830	10,375,828	10,436,173	13,098,672	11,927,361	1.8%	-8.9%
Cities Total	725,628	543,494	545,407	781,890	908,808	1,104,910	1,257,352	9.6%	13.8%

Assessed Property Values for Tax Years	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	174,036,081	172,900,589	174,861,769	182,727,043	205,671,373	203,179,687	208,284,441	3.0%	2.5%
Owner Occupied (4% assessment ratio)	53,147,135	54,839,800	56,709,345	58,931,125	72,347,125	75,292,355	78,859,740	6.8%	4.7%
Agricultural (Private) (4%)	1,987,195	2,022,125	2,035,540	2,030,755	2,055,800	2,096,515	2,124,440	1.1%	1.3%
Agricultural (Corporate) (6%)	804,965	784,215	773,560	748,235	712,900	678,705	673,775	-2.9%	-0.7%
Commercial/Rental (6%)	31,700,460	33,242,413	34,315,434	34,795,510	46,406,534	47,239,350	48,725,060	7.4%	3.1%
Personal Property (Vehicles) /6	29,360,427	28,482,939	27,190,632	26,140,959	25,895,548	24,725,819	23,947,402	-3.3%	-3.1%
Other Personal Property County (10.5%)	1,786,520	1,805,875	1,941,530	2,197,210	2,405,665	2,462,665	2,756,665	7.5%	11.9%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	25,271,470	23,192,420	22,648,830	25,232,740	20,017,590	18,672,725	15,945,270	-7.4%	-14.6%
Utility (10.5%)	13,993,850	14,188,800	14,471,928	14,124,210	14,618,552	15,246,853	15,585,350	1.8%	2.2%
Business Personal (10.5%)	5,644,710	6,953,030	5,835,890	5,988,850	6,169,540	6,588,420	6,755,460	3.0%	2.5%
Motor Carrier (9.5%)	1,523,866	1,246,040	1,229,150	1,313,288	1,627,683	1,638,693	1,533,276	0.1%	-6.4%
Fee-in-Lieu and Joint Industrial Park /7	8,815,483	6,142,932	7,709,930	11,224,161	13,414,436	8,537,587	11,378,003	4.3%	33.3%

Total Average Millage Rates /2	235.7	239.3	247.7	223.7	251.3	279.2	284.7	3.2%	2.0%
School Districts /3	152.1	153.5	156.5	161.8	151.8	181.3	222.1	6.5%	22.5%
Counties /4	58.8	51.6	49.3	54.9	48.4	63.0	55.2	-1.0%	-12.4%
Cities & Special Purpose Districts /5	24.7	34.2	41.8	7.0	51.2	34.8	7.4	-18.2%	-78.7%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	34,226,399	32,624,848	32,909,474	37,024,041	38,853,746	41,394,257	49,417,872	6.3%	19.4%
Owner Occupied	6,297,897	6,235,210	6,675,884	7,624,037	9,564,796	7,489,094	10,485,957	8.9%	40.0%
Agricultural (Private)	442,242	437,026	442,130	466,160	435,239	540,828	620,720	5.8%	14.8%
Agricultural (Corporate)	179,142	169,486	168,021	171,758	150,930	175,082	196,864	1.6%	12.4%
Commercial/Rental	7,054,808	7,184,428	7,453,499	7,987,321	9,824,851	12,186,115	14,236,513	12.4%	16.8%
Personal Property (Vehicles)	6,534,044	6,155,800	5,905,953	6,000,666	5,482,415	6,378,404	6,996,964	1.1%	9.7%
Other Personal Property County	397,583	390,290	421,711	504,370	509,310	635,282	805,444	12.5%	26.8%
Manufacturing	6,649,222	5,886,463	5,489,689	6,774,794	5,300,496	5,731,581	5,775,437	-2.3%	0.8%
Utility	3,114,274	3,066,517	3,143,382	3,242,217	3,094,932	3,933,160	4,553,735	6.5%	15.8%
Business Personal	1,256,207	1,502,705	1,267,587	1,374,743	1,306,170	1,699,584	1,973,814	7.8%	16.1%
Motor Carrier	339,130	269,297	266,978	301,466	344,601	422,726	447,993	4.7%	6.0%
Fee-in-Lieu and Joint Industrial Park	1,961,850	1,327,625	1,674,639	2,576,510	2,840,006	2,202,401	3,324,431	9.2%	50.9%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Kershaw County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	76,654,731	76,483,002	114,244,671	214,681,652	97,000,832	105,032,901	111,939,677	6.5%	6.6%
Revenues from Local Sources	27,306,763	28,900,520	61,853,634	160,632,593	39,202,448	38,108,279	52,932,492	11.7%	38.9%
Current Property Taxes	22,766,574	22,831,885	23,663,237	25,866,323	27,508,765	27,190,675	36,233,159	8.1%	33.3%
Current Real & Personal Property Taxes	22,533,589	22,619,189	23,436,189	25,655,192	27,354,858	26,875,900	35,902,227	8.1%	33.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	232,985	212,696	227,048	211,131	153,907	314,775	330,932	6.0%	5.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,540,189	6,068,635	38,190,397	134,766,270	11,693,683	10,917,604	16,699,333	24.2%	53.0%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,124,430	3,022,885	3,216,606	3,790,634	9,634,973	9,137,992	5,631,161	10.3%	-38.4%
Bonds & Leases	0	1,570,932	32,958,376	129,243,653	0	0	7,652,744	n/a	n/a
Miscellaneous	1,415,759	1,474,818	2,015,415	1,731,983	2,058,710	1,779,612	3,415,428	15.8%	91.9%
Revenues from State Sources	42,903,359	39,701,892	44,073,345	45,700,287	48,636,042	57,828,935	55,102,214	4.3%	-4.7%
Reimbursements for Property Tax Relief (Tier 1)	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,168,396	1,233,670	1,306,379	1,406,097	1,345,884	1,536,221	1,713,167	6.6%	11.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	5,936,402	6,311,918	n/a	6.3%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	209,016	209,333	209,017	185,058	177,216	176,754	150,625	-5.3%	-14.8%
Manufacturer's Depreciation Reimbursement	802,448	965,756	877,690	292,807	313,139	418,749	581,073	-5.2%	38.8%
State Grants 4/	13,445,698	9,953,887	10,838,075	9,019,978	9,824,995	11,125,549	11,429,711	-2.7%	2.7%
Education Finance Act (EFA)	16,296,909	16,514,979	17,846,423	22,749,913	23,684,584	25,494,103	22,891,985	5.8%	-10.2%
Education Improvement Act (EIA)	6,979,410	6,499,204	8,210,972	7,706,027	8,726,437	8,639,049	7,633,877	1.5%	-11.6%
Education Lottery	296,124	619,705	1,079,431	635,049	858,429	796,750	684,500	15.0%	-14.1%
Revenues from Federal Sources	6,444,609	7,880,590	8,317,692	8,348,772	9,162,342	9,073,788	10,216,889	8.0%	12.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	80,051,395	74,838,366	83,160,383	90,259,638	105,069,193	154,462,719	147,472,384	10.7%	-4.5%
Administration	27,762,118	28,267,366	30,154,060	31,169,461	34,307,953	35,788,206	38,603,020	5.6%	7.9%
Instruction	39,924,812	40,450,876	44,362,231	46,842,892	49,812,649	53,429,125	58,358,436	6.5%	9.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	268	411	235	354	280	754	16,848	99.4%	2134.5%
Environment & Housing	0	0	56	0	0	0	0	n/a	n/a
Recreation & Culture	61,746	65,213	85,874	65,573	67,347	67,195	21,216	-16.3%	-68.4%
Debt Service/Interest on Debt	4,916,859	5,207,410	6,015,822	10,531,274	15,829,872	11,621,818	19,105,352	25.4%	64.4%
Purchase of Land & Facility Construction	7,382,209	843,979	2,530,349	1,520,278	4,869,756	53,372,540	31,188,263	27.1%	-41.6%
All Other	3,383	3,111	11,756	129,806	181,336	183,081	179,249	93.8%	-2.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Kershaw County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	22,088,893	17,911,918	23,419,026	24,053,815	22,144,955	25,975,912	25,915,573	2.7%	-0.2%
Revenues from Local Sources	16,413,093	15,655,472	17,666,527	18,713,295	18,258,898	20,886,140	20,013,851	3.4%	-4.2%
Current Property Taxes	10,734,197	9,249,469	8,700,830	10,375,828	10,436,173	13,098,672	11,927,361	1.8%	-8.9%
Current Real & Personal Property Taxes	8,110,890	7,447,574	7,476,199	8,643,241	8,495,513	11,010,169	10,042,935	3.6%	-8.8%
Fee In Lieu of Property Tax	1,025,159	874,063	570,240	982,610	1,062,519	914,665	1,116,540	1.4%	22.1%
All Other	1,598,148	927,832	654,392	749,977	878,141	1,173,839	767,886	-11.5%	-34.6%
Local Options Sales Tax (1%)	2,355,361	3,035,122	2,775,608	3,351,164	3,513,740	2,780,765	3,433,490	6.5%	23.5%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1.5%)	27,896	27,874	73,273	85,279	83,397	79,210	77,783	18.6%	-1.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,295,639	3,343,006	6,116,816	4,901,024	4,225,588	4,927,493	4,575,218	5.6%	-7.1%
Licenses & Permits	601,073	699,994	788,039	816,025	813,248	691,333	731,071	3.3%	5.7%
Service Revenue & Charges	2,659,618	2,627,028	5,233,982	3,611,717	2,648,706	3,894,967	3,657,445	5.5%	-6.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	34,948	15,984	94,795	473,282	763,634	341,193	186,702	32.2%	-45.3%
Revenues from State Sources	4,971,002	1,530,001	4,319,120	4,275,684	3,879,432	4,345,698	4,655,131	-1.1%	7.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	525,027	545,605	492,308	636,153	571,929	623,487	689,750	4.7%	10.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,717,665	201,668	2,849,936	2,832,205	3,069,488	3,440,664	3,438,958	4.0%	0.0%
Manufacturer's Depreciation Reimbursement	341,258	349,583	399,015	131,958	132,342	163,091	197,636	-8.7%	21.2%
State Grants	1,387,051	433,144	577,862	675,368	105,673	118,456	328,787	-21.3%	177.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	704,798	726,445	1,433,379	1,064,836	6,625	744,074	1,246,591	10.0%	67.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (County only)	14,658,292	14,466,077	15,317,466	23,656,731	23,767,225	27,286,643	23,428,243	8.1%	-14.1%
Administration	5,488,865	4,351,305	5,145,545	8,824,764	8,850,700	8,676,453	11,281,598	12.8%	30.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,935,609	5,846,925	6,642,146	9,284,561	9,350,600	8,313,903	11,404,342	15.0%	37.2%
Transportation	97,591	99,590	0	110,589	111,800	367,723	109,408	1.9%	-70.2%
Health & Human Services	80,822	81,070	84,250	13,555	0	417,012	0	-100.0%	n/a
Environment & Housing	1,802,662	1,702,717	0	0	0	2,026,458	0	-100.0%	n/a
Recreation & Culture	1,796,764	1,496,419	2,789,682	1,542,869	1,560,600	2,196,788	632,895	-16.0%	-71.2%
Debt Service/Interest on Debt	0	432,178	349,315	1,982,625	1,992,725	1,809,942	0	n/a	n/a
Land Purchase & Facility Construction	455,979	455,873	306,528	0	0	3,426,014	0	-100.0%	n/a
All Other	0	0	0	1,897,768	1,900,800	52,350	0	n/a	n/a

Kershaw County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (Cities only)	5,854,690	6,350,313	6,475,589	8,310,338	8,122,220	11,455,147	8,186,530	5.7%	-28.5%
Revenues from Local Sources	4,910,239	5,638,122	5,798,351	7,651,678	7,349,534	7,561,690	7,363,206	7.0%	-2.6%
Current Property Taxes	725,628	543,494	545,407	781,890	908,808	1,104,910	1,257,352	9.6%	13.8%
Current Real & Personal Property Taxes	696,921	518,408	513,577	746,342	865,844	1,048,218	1,218,051	9.8%	16.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	28,707	25,086	31,830	35,548	42,964	56,692	39,301	5.4%	-30.7%
Local Options Sales Tax	1,085,220	1,486,725	1,568,980	1,609,175	1,782,571	1,631,867	1,540,482	6.0%	-5.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	28,945	27,756	32,166	43,465	49,135	51,770	44,528	7.4%	-14.0%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,070,446	3,580,147	3,651,798	5,217,148	4,609,020	4,773,143	4,520,844	6.7%	-5.3%
Licenses & Permits	1,360,450	1,611,946	1,815,939	2,011,288	2,173,453	1,991,035	2,189,575	8.3%	10.0%
Service Revenue & Charges	1,296,775	1,682,586	1,662,850	1,639,156	1,703,566	1,802,998	1,889,933	6.5%	4.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	413,221	285,615	173,009	1,566,704	732,001	979,110	441,336	1.1%	-54.9%
Revenues from State Sources	447,151	483,435	501,283	529,263	647,549	856,167	692,015	7.5%	-19.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	131,000	132,263	137,650	156,015	128,835	132,256	135,129	0.5%	2.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	287,037	317,184	323,340	345,768	374,807	411,559	385,896	5.1%	-6.2%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	29,114	33,988	40,293	27,480	143,907	312,352	170,990	34.3%	-45.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	274,904	54,419	56,095	4,680	0	11,453	997	-60.8%	-91.3%
Revenues from Other Local Sources	222,396	174,337	119,860	124,717	125,137	128,064	130,312	-8.5%	1.8%
Total Expenditures (Cities only)	6,981,143	7,356,832	8,640,599	10,535,646	10,955,145	11,324,608	11,099,429	8.0%	-2.0%
Administration	1,721,191	1,896,589	2,016,361	2,034,817	2,319,913	2,987,790	2,397,649	5.7%	-19.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,998,587	3,038,758	3,113,168	3,627,269	4,509,272	3,721,009	3,999,049	4.9%	7.5%
Transportation	670,630	480,728	531,087	844,014	399,571	958,360	362,105	-9.8%	-62.2%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	792,993	872,842	895,742	999,559	1,219,442	1,075,728	1,530,553	11.6%	42.3%
Recreation & Culture	291,605	364,461	598,694	365,760	819,211	951,892	944,481	21.6%	-0.8%
Debt Service/Interest on Debt	10,382	18,740	17,048	1,170,866	1,035,123	1,095,663	1,126,793	118.4%	2.8%
Purchase of Land & Facility Construction	0	0	819,816	701,500	0	0	0	n/a	n/a
All Other	495,755	684,714	648,683	791,861	652,613	534,166	738,799	6.9%	38.3%

* Cities Included: Bethune, Camden & Elgin.

/1 In FY 03 Elgin was excluded.

Kershaw County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	22,766,574	22,831,885	23,663,237	25,866,323	27,508,765	27,190,675	36,233,159	8.1%	33.3%
Owner Occupied	4,378,640	4,711,601	5,170,539	5,831,777	7,274,547	4,007,246	7,493,861	9.4%	87.0%
Agricultural (Private)	302,264	310,361	318,594	328,648	312,003	380,056	471,741	7.7%	24.1%
Agricultural (Corporate)	122,440	120,363	121,074	121,091	108,195	123,036	149,615	3.4%	21.6%
Commercial/Rental	4,821,830	5,102,134	5,370,901	5,631,141	7,042,979	8,563,554	10,819,604	14.4%	26.3%
Personal Property (Vehicles)	4,465,897	4,371,637	4,255,758	4,230,529	3,930,089	4,482,299	5,317,621	3.0%	18.6%
Other Personal Property	271,740	277,171	303,880	355,586	365,101	446,432	612,129	14.5%	37.1%
Manufacturing	3,843,942	3,559,634	3,544,895	4,083,547	3,038,009	3,384,994	3,540,714	-1.4%	4.6%
Utility	2,128,549	2,177,735	2,265,083	2,285,795	2,218,613	2,763,951	3,460,792	8.4%	25.2%
Business Personal	858,594	1,067,170	913,408	969,207	936,332	1,194,349	1,500,078	9.7%	25.6%
Motor Carrier	231,789	191,246	192,381	212,536	247,029	297,062	340,470	6.6%	14.6%
Fee-in-Lieu and Joint Industrial Park	1,340,888	942,834	1,206,724	1,816,465	2,035,868	1,547,695	2,526,533	11.1%	63.2%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	10,234,066	8,921,012	8,622,898	10,029,371	9,945,583	12,807,494	11,500,571	2.0%	-10.2%
Owner Occupied	3,125,279	2,829,525	2,796,488	3,234,563	3,498,466	4,746,077	4,354,296	5.7%	-8.3%
Agricultural (Private)	116,856	104,334	100,378	111,462	99,412	132,154	117,302	0.1%	-11.2%
Agricultural (Corporate)	47,335	40,463	38,146	41,069	34,473	42,782	37,203	-3.9%	-13.0%
Commercial/Rental	1,864,123	1,715,182	1,692,185	1,909,827	2,244,066	2,977,747	2,690,388	6.3%	-9.7%
Personal Property (Vehicles)	1,726,519	1,469,611	1,340,842	1,434,803	1,252,223	1,558,600	1,322,273	-4.3%	-15.2%
Other Personal Property	105,055	93,176	95,742	120,599	116,330	155,235	152,211	6.4%	-1.9%
Manufacturing	1,486,071	1,196,641	1,116,874	1,384,954	967,984	1,177,041	880,429	-8.4%	-25.2%
Utility	822,898	732,088	713,649	775,238	706,905	961,090	860,556	0.7%	-10.5%
Business Personal	331,933	358,750	287,783	328,711	298,338	415,303	373,007	2.0%	-10.2%
Motor Carrier	89,610	64,291	60,613	72,083	78,709	103,296	84,661	-0.9%	-18.0%
Fee-in-Lieu and Joint Industrial Park	518,388	316,952	380,197	616,062	648,677	538,169	628,244	3.3%	16.7%

Lancaster County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	121,560,995	121,097,351	200,524,425	150,903,077	175,227,560	181,563,601	174,440,167	6.2%	-3.9%
Revenues from Local Sources	56,005,225	58,893,891	135,210,537	79,737,229	98,605,734	86,620,813	91,121,101	8.5%	5.2%
Current Property Taxes	35,668,247	36,911,830	37,443,018	42,906,488	46,827,041	48,273,727	54,245,746	7.2%	12.4%
Current Real & Personal Property Taxes	34,055,088	35,148,695	35,485,665	40,836,341	44,634,565	45,633,455	51,773,657	7.2%	13.5%
Fee In Lieu of Property Tax (only Counties and Cities)	693,548	790,883	1,059,413	914,583	860,010	1,198,811	881,666	4.1%	-26.5%
All Other	919,611	972,252	897,940	1,155,564	1,332,467	1,441,462	1,590,423	9.6%	10.3%
Local Options Sales Tax	3,179,253	3,646,577	3,806,623	4,010,146	4,322,117	2,039,575	5,084,115	8.1%	149.3%
Local Hospitality Tax	138,681	581,926	620,706	675,164	716,850	700,488	718,926	31.6%	2.6%
Local Accommodations Tax	4,782	6,424	6,349	0	0	24,672	53,452	49.5%	116.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	17,014,262	17,747,134	93,333,840	32,145,430	46,739,726	35,582,350	31,018,862	10.5%	-12.8%
Licenses & Permits	3,411,049	3,664,295	4,216,747	6,785,667	8,110,371	7,461,524	5,421,948	8.0%	-27.3%
Service Revenue & Charges	10,269,545	10,988,723	12,121,685	16,941,474	15,420,296	14,513,902	14,222,191	5.6%	-2.0%
Bonds & Leases	0	0	72,879,450	5,009,401	5,500,000	9,375,000	6,314,525	n/a	-32.6%
Miscellaneous	3,333,668	3,094,116	4,115,958	3,408,887	17,709,059	4,231,925	5,060,198	7.2%	19.6%
Revenues from State Sources	55,714,711	51,461,781	52,716,739	57,431,393	59,935,779	71,504,351	67,836,981	3.3%	-5.1%
Reimbursements for Property Tax Relief (Tier 1)	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,234,559	2,384,031	2,410,930	2,733,129	2,486,086	2,615,663	2,781,544	3.7%	6.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	5,861,181	6,282,047	n/a	7.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,822,286	4,911,246	4,999,300	3,952,441	4,324,304	4,747,477	4,558,312	-0.9%	-4.0%
Manufacturer's Depreciation Reimbursement	842,009	864,808	888,326	878,435	897,612	872,005	787,446	-1.1%	-9.7%
State Grants	16,405,756	12,843,852	11,822,298	11,639,305	12,730,953	15,983,162	15,308,539	-1.1%	-4.2%
Education Finance Act (EFA)	19,432,225	18,926,544	19,787,608	25,226,692	26,317,516	28,119,253	25,878,549	4.9%	-8.0%
Education Improvement Act (EIA)	7,556,128	7,076,681	8,153,147	8,578,826	8,860,115	8,822,051	7,684,212	0.3%	-12.9%
Education Lottery	697,005	729,876	930,387	697,821	594,450	758,816	831,589	3.0%	9.6%
Revenues from Federal Sources	9,326,950	10,296,437	12,062,152	13,178,560	16,041,989	14,761,895	15,289,774	8.6%	3.6%
Revenues from Other Local Sources	514,109	445,243	534,997	555,896	644,057	167,939	196,671	-14.8%	17.1%
Total Expenditures (School Dist., Counties, & Cities)	120,131,998	118,737,708	131,446,245	162,026,295	201,257,063	206,272,654	200,992,396	9.0%	-2.6%
Administration	36,087,604	36,936,827	40,268,544	43,274,681	48,331,825	52,569,593	55,822,476	7.5%	6.2%
Instruction	45,212,783	46,048,701	49,484,113	51,949,883	55,055,732	61,153,026	61,412,005	5.2%	0.4%
Public Safety	10,421,772	11,444,839	12,187,488	13,708,687	13,893,784	19,247,879	17,278,325	8.8%	-10.2%
Transportation	2,143,095	2,273,259	3,342,305	6,121,691	6,099,456	7,841,765	6,356,047	19.9%	-18.9%
Health & Human Services	3,529,611	3,588,047	4,073,411	4,738,154	4,613,639	4,966,986	5,989,181	9.2%	20.6%
Environment & Housing	4,812,975	3,664,398	3,258,761	1,269,972	1,713,650	1,524,800	1,452,612	-18.1%	-4.7%
Recreation & Culture	2,485,057	2,718,388	2,246,123	4,396,683	4,321,723	4,110,151	5,995,293	15.8%	45.9%
Debt Service/Interest on Debt /4	7,662,060	7,819,718	7,218,250	16,075,866	16,800,720	11,475,942	17,819,924	15.1%	55.3%
Land Purchase & Facility Construction	5,939,931	2,468,257	7,518,650	17,697,769	21,884,676	23,011,744	24,191,750	26.4%	5.1%
All Other	1,837,110	1,775,274	1,848,600	2,792,908	28,541,858	20,370,768	4,674,783	16.8%	-77.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Lancaster County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	35,668,247	36,911,830	37,443,018	42,906,488	46,827,041	48,273,727	54,245,746	7.2%	12.4%
School District Total	23,494,673	24,457,383	25,739,590	27,148,434	29,772,899	29,877,026	32,108,434	5.3%	7.5%
County Total	8,215,847	8,861,157	7,956,498	11,950,567	13,129,025	14,549,411	18,350,594	14.3%	26.1%
Cities Total	3,957,727	3,593,290	3,746,930	3,807,487	3,925,117	3,847,290	3,786,718	-0.7%	-1.6%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	174,881,071	175,912,516	179,028,459	186,401,580	233,791,001	250,771,317	277,158,016	8.0%	10.5%
Owner Occupied (4% assessment ratio)	51,258,090	53,360,724	56,151,628	59,118,038	77,511,290	87,258,534	101,838,568	12.1%	16.7%
Agricultural (Private) (4%)	1,299,570	1,306,360	1,333,620	1,357,030	1,483,168	1,517,170	1,529,680	2.8%	0.8%
Agricultural (Corporate) (6%)	372,840	361,360	431,570	364,870	359,940	353,640	356,050	-0.8%	0.7%
Commercial/Rental (6%)	41,167,449	43,156,685	45,965,180	51,559,987	78,290,662	83,274,880	98,029,518	15.6%	17.7%
Personal Property (Vehicles) /6	29,547,479	28,747,245	27,508,850	27,071,663	27,589,363	27,849,455	27,677,682	-1.1%	-0.6%
Other Personal Property County (10.5%)	2,277,630	2,351,070	2,215,950	2,348,850	2,439,880	2,602,900	3,449,410	7.2%	32.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	22,727,800	19,770,500	17,935,320	17,757,110	17,102,710	15,818,932	14,829,180	-6.9%	-6.3%
Utility (10.5%)	11,802,510	11,402,200	11,841,230	11,587,839	11,543,980	12,310,660	12,712,980	1.2%	3.3%
Business Personal (10.5%)	5,876,400	5,535,860	5,883,950	5,821,480	6,055,380	6,310,300	6,435,010	1.5%	2.0%
Motor Carrier (9.5%)	1,066,519	1,105,007	1,063,486	853,367	1,146,673	1,258,103	1,253,436	2.7%	-0.4%
Fee-in-Lieu and Joint Industrial Park /7	7,484,784	8,815,505	8,697,675	8,561,346	10,267,955	12,216,743	9,046,502	3.2%	-25.9%
Total Average Millage Rates /2									
School Districts /3	308.4	318.5	329.2	282.5	283.2	309.6	309.4	0.1%	-0.1%
Counties /4	155.6	160.2	164.6	165.6	143.3	157.4	152.0	-0.4%	-3.4%
Cities & Special Purpose Districts /5	47.2	50.5	42.7	64.8	56.6	57.8	67.1	6.1%	16.3%
	105.6	107.7	121.9	52.0	83.4	94.5	90.3	-2.6%	-4.4%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	35,668,247	36,911,830	37,443,018	42,906,488	46,827,041	48,273,727	54,245,746	7.2%	12.4%
Owner Occupied	6,038,558	6,701,050	7,200,345	8,908,177	11,088,268	8,424,300	11,518,620	11.4%	36.7%
Agricultural (Private)	304,187	313,606	316,735	352,721	331,016	358,624	365,106	3.1%	1.8%
Agricultural (Corporate)	87,270	86,748	102,498	94,838	80,332	83,592	84,982	-0.4%	1.7%
Commercial/Rental	9,635,968	10,360,234	10,916,735	13,401,549	17,473,039	19,684,244	23,397,805	15.9%	18.9%
Personal Property (Vehicles)	6,916,109	6,901,090	6,533,355	7,036,507	6,157,440	6,582,963	6,606,143	-0.8%	0.4%
Other Personal Property County	533,120	564,400	526,288	610,517	544,536	615,265	823,309	7.5%	33.8%
Manufacturing	6,013,390	5,537,008	5,319,054	5,530,038	4,677,021	4,938,038	4,421,112	-5.0%	-10.5%
Utility	2,762,586	2,737,223	2,812,293	3,011,928	2,576,404	2,909,954	3,034,350	1.6%	4.3%
Business Personal	1,375,475	1,328,944	1,397,439	1,513,128	1,351,450	1,491,608	1,535,916	1.9%	3.0%
Motor Carrier	249,638	265,269	252,578	221,808	255,916	297,386	299,172	3.1%	0.6%
Fee-in-Lieu and Joint Industrial Park	1,751,946	2,116,258	2,065,699	2,225,278	2,291,619	2,887,754	2,159,230	3.5%	-25.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Lancaster County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	84,656,244	84,306,814	162,309,693	103,226,815	114,091,411	122,310,220	119,343,953	5.9%	-2.4%
Revenues from Local Sources	29,258,621	30,129,073	105,650,958	40,698,069	48,972,200	46,624,220	45,250,423	7.5%	-2.9%
Current Property Taxes	23,494,673	24,457,383	25,739,590	27,148,434	29,772,899	29,877,026	32,108,434	5.3%	7.5%
Current Real & Personal Property Taxes	23,297,281	24,291,413	25,602,908	26,958,994	29,568,703	29,639,868	31,857,285	5.4%	7.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	197,392	165,970	136,682	189,440	204,196	237,158	251,149	4.1%	5.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,763,948	5,671,690	79,911,368	13,549,635	19,199,301	16,747,194	13,141,989	14.7%	-21.5%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	3,831,429	3,813,826	5,025,139	6,362,095	6,482,426	5,154,526	4,222,414	1.6%	-18.1%
Bonds & Leases	0	0	72,879,450	5,009,401	5,500,000	9,375,000	6,314,525	n/a	-32.6%
Miscellaneous	1,932,519	1,857,864	2,006,779	2,178,139	7,216,875	2,217,668	2,605,050	5.1%	17.5%
Revenues from State Sources	46,245,074	44,447,103	45,760,078	50,889,517	52,235,917	61,503,425	59,330,326	4.2%	-3.5%
Reimbursements for Property Tax Relief (Tier 1)	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	3,724,743	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,461,374	1,557,168	1,651,348	1,706,059	1,572,993	1,636,113	1,659,699	2.1%	1.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	5,861,181	6,282,047	n/a	7.2%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	198,383	198,383	198,382	198,383	198,382	198,383	198,383	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	602,678	580,225	607,598	499,904	530,331	507,788	435,111	-5.3%	-14.3%
State Grants 4/	12,572,538	11,653,483	10,706,865	10,257,089	10,437,387	11,875,097	12,635,993	0.1%	6.4%
Education Finance Act (EFA)	19,432,225	18,926,544	19,787,608	25,226,692	26,317,516	28,119,253	25,878,549	4.9%	-8.0%
Education Improvement Act (EIA)	7,556,128	7,076,681	8,153,147	8,578,826	8,860,115	8,822,051	7,684,212	0.3%	-12.9%
Education Lottery	697,005	729,876	930,387	697,821	594,450	758,816	831,589	3.0%	9.6%
Revenues from Federal Sources	9,152,549	9,730,638	10,898,657	11,639,229	12,883,294	14,159,007	14,767,564	8.3%	4.3%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	86,966,130	83,812,557	94,785,571	116,340,399	124,439,820	123,686,521	124,359,250	6.1%	0.5%
Administration	28,309,077	28,069,481	30,323,099	32,814,093	35,698,922	40,496,894	41,672,697	6.7%	2.9%
Instruction	45,212,783	46,048,701	49,484,113	51,949,883	55,055,732	61,153,026	61,412,005	5.2%	0.4%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	434,445	361,145	309,954	463,879	381,295	459,834	465,818	1.2%	1.3%
Environment & Housing	0	0	57	0	0	0	0	n/a	n/a
Recreation & Culture	803,154	695,011	593,227	600,037	589,051	687,616	628,959	-4.0%	-8.5%
Debt Service/Interest on Debt	6,976,956	7,165,445	6,619,146	12,017,789	12,517,843	7,000,950	13,041,019	11.0%	86.3%
Purchase of Land & Facility Construction	5,127,941	1,128,210	7,033,294	17,570,144	19,459,455	13,138,492	6,332,691	3.6%	-51.8%
All Other	101,774	344,564	422,681	924,574	737,522	749,709	806,061	41.2%	7.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Lancaster County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	24,938,159	25,410,864	25,532,530	33,388,239	46,054,095	36,231,806	41,428,625	8.8%	14.3%
Revenues from Local Sources	17,137,322	18,482,747	18,545,560	26,869,603	37,040,176	27,409,661	33,569,015	11.9%	22.5%
Current Property Taxes	8,215,847	8,861,157	7,956,498	11,950,567	13,129,025	14,549,411	18,350,594	14.3%	26.1%
Current Real & Personal Property Taxes	7,128,132	7,632,219	6,541,842	10,463,642	11,574,831	12,636,212	16,509,173	15.0%	30.6%
Fee In Lieu of Property Tax	536,648	590,694	849,995	678,659	620,187	846,458	664,482	3.6%	-21.5%
All Other	551,067	638,244	564,661	808,266	934,008	1,066,741	1,176,939	13.5%	10.3%
Local Options Sales Tax (1%)	2,008,108	2,077,406	2,169,690	2,332,774	2,512,684	0	3,025,138	7.1%	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	24,672	53,452	n/a	116.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,913,367	7,544,184	8,419,371	12,586,262	21,398,467	12,835,578	12,139,831	9.8%	-5.4%
Licenses & Permits	1,174,741	1,376,907	1,853,578	4,241,703	5,412,066	4,752,234	2,716,581	15.0%	-42.8%
Service Revenue & Charges	4,604,570	5,131,165	4,712,354	7,762,334	6,304,974	6,634,153	7,250,831	7.9%	9.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,134,056	1,036,112	1,853,439	582,225	9,681,427	1,449,191	2,172,419	11.4%	49.9%
Revenues from State Sources	7,236,404	6,271,378	6,059,461	5,146,891	6,659,227	8,261,079	7,208,704	-0.1%	-12.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	569,453	621,897	546,019	808,695	715,051	779,293	922,341	8.4%	18.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,136,074	4,243,875	4,326,870	3,242,210	3,580,363	3,962,523	3,794,254	-1.4%	-4.2%
Manufacturer's Depreciation Reimbursement	190,535	231,861	188,339	273,121	241,053	230,785	216,140	2.1%	-6.3%
State Grants	2,340,342	1,173,745	998,233	822,865	2,122,760	3,288,478	2,275,969	-0.5%	-30.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	118,728	211,497	392,512	815,849	1,710,634	516,806	513,678	27.7%	-0.6%
Revenues from Other Local Sources	445,705	445,243	534,997	555,896	644,057	44,260	137,228	-17.8%	210.0%
Total Expenditures (County only)	24,038,754	24,691,174	26,944,419	32,496,830	59,850,118	62,725,503	61,477,459	16.9%	-2.0%
Administration	6,121,114	7,029,388	8,138,910	7,225,795	8,965,670	8,926,953	10,916,595	10.1%	22.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,665,619	7,253,537	8,202,949	9,432,874	8,720,722	13,874,826	12,337,056	10.8%	-11.1%
Transportation	1,444,452	1,503,170	2,609,119	4,948,408	5,237,436	7,008,173	5,438,901	24.7%	-22.4%
Health & Human Services	3,095,166	3,226,902	3,763,457	4,274,275	4,232,344	4,507,152	5,523,363	10.1%	22.5%
Environment & Housing	3,849,362	2,639,082	2,145,265	0	0	0	0	-100.0%	n/a
Recreation & Culture	1,468,607	1,627,650	1,075,432	3,054,440	3,084,102	2,519,337	4,570,651	20.8%	81.4%
Debt Service/Interest on Debt	580,471	566,170	522,120	2,394,733	2,514,624	2,750,324	2,832,526	30.2%	3.0%
Land Purchase & Facility Construction	811,990	842,862	485,356	0	0	3,771,875	16,558,701	65.3%	339.0%
All Other	1,973	2,413	1,811	1,166,305	27,095,220	19,366,863	3,299,666	244.5%	-83.0%

Lancaster County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	11,966,592	11,379,673	12,682,202	14,288,023	15,082,054	23,021,575	13,667,589	2.2%	-40.6%
Revenues from Local Sources	9,609,282	10,282,071	11,014,019	12,169,556	12,593,358	12,586,932	12,301,663	4.2%	-2.3%
Current Property Taxes	3,957,727	3,593,290	3,746,930	3,807,487	3,925,117	3,847,290	3,786,718	-0.7%	-1.6%
Current Real & Personal Property Taxes	3,629,675	3,225,063	3,340,915	3,413,705	3,491,031	3,357,374	3,407,199	-1.0%	1.5%
Fee In Lieu of Property Tax	156,900	200,189	209,418	235,925	239,823	352,353	217,184	5.6%	-38.4%
All Other	171,152	168,038	196,597	157,858	194,263	137,563	162,335	-0.9%	18.0%
Local Options Sales Tax	1,171,145	1,569,171	1,636,933	1,677,372	1,809,433	2,039,575	2,058,977	9.9%	1.0%
Local Hospitality Tax	138,681	581,926	620,706	675,164	716,850	700,488	718,926	31.6%	2.6%
Local Accommodations Tax	4,782	6,424	6,349	0	0	0	0	-100.0%	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,336,947	4,531,260	5,003,101	6,009,533	6,141,958	5,999,578	5,737,042	4.8%	-4.4%
Licenses & Permits	2,236,308	2,287,388	2,363,169	2,543,964	2,698,305	2,709,290	2,705,367	3.2%	-0.1%
Service Revenue & Charges	1,833,546	2,043,732	2,384,192	2,817,045	2,632,896	2,725,223	2,748,946	7.0%	0.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	267,093	200,140	255,740	648,523	810,757	565,066	282,729	1.0%	-50.0%
Revenues from State Sources	2,233,233	743,300	897,200	1,394,985	1,040,635	1,739,847	1,297,951	-8.6%	-25.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	203,732	204,966	213,563	218,375	198,042	200,257	199,504	-0.3%	-0.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	487,829	468,988	474,048	511,848	545,559	586,571	565,675	2.5%	-3.6%
Manufacturer's Depreciation Reimbursement	48,796	52,722	92,389	105,411	126,228	133,432	136,195	18.7%	2.1%
State Grants	1,492,876	16,624	117,200	559,351	170,806	819,587	396,577	-19.8%	-51.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	55,673	354,302	770,983	723,482	1,448,061	86,082	8,532	-26.8%	-90.1%
Revenues from Other Local Sources	68,404	0	0	0	0	123,679	59,443	-2.3%	-51.9%
Total Expenditures (Cities only)	9,127,114	10,233,977	9,716,255	13,189,066	16,967,125	19,860,630	15,155,687	8.8%	-23.7%
Administration	1,657,413	1,837,958	1,806,535	3,234,793	3,667,233	3,145,746	3,233,184	11.8%	2.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,756,153	4,191,302	3,984,539	4,275,813	5,173,062	5,373,053	4,941,269	4.7%	-8.0%
Transportation	698,643	770,089	733,186	1,173,283	862,020	833,592	917,146	4.6%	10.0%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	963,613	1,025,316	1,113,439	1,269,972	1,713,650	1,524,800	1,452,612	7.1%	-4.7%
Recreation & Culture	213,296	395,727	577,464	742,206	648,570	903,198	795,683	24.5%	-11.9%
Debt Service/Interest on Debt	104,633	88,103	76,984	1,663,344	1,768,253	1,724,668	1,946,379	62.8%	12.9%
Purchase of Land & Facility Construction	0	497,185	0	127,625	2,425,221	6,101,377	1,300,358	n/a	-78.7%
All Other	1,733,363	1,428,297	1,424,108	702,029	709,116	254,196	569,056	-16.9%	123.9%

* Cities Included: Heath Springs, Kershaw & Lancaster.

Lancaster County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	23,494,673	24,457,383	25,739,590	27,148,434	29,772,899	29,877,026	32,108,434	5.3%	7.5%
Owner Occupied	4,253,338	4,823,930	5,516,638	6,066,814	7,381,097	4,145,627	5,467,971	4.3%	31.9%
Agricultural (Private)	202,272	209,286	219,486	224,761	212,509	238,751	232,441	2.3%	-2.6%
Agricultural (Corporate)	58,031	57,892	71,027	60,432	51,572	55,651	54,103	-1.2%	-2.8%
Commercial/Rental	6,407,520	6,913,932	7,564,905	8,539,738	11,217,509	13,104,658	14,895,961	15.1%	13.7%
Personal Property (Vehicles)	4,598,926	4,605,462	4,527,380	4,483,805	3,953,012	4,382,565	4,205,730	-1.5%	-4.0%
Other Personal Property	354,502	376,654	364,699	389,034	349,587	409,609	524,151	6.7%	28.0%
Manufacturing	3,537,475	3,167,340	2,951,778	2,941,061	2,450,481	2,489,367	2,253,351	-7.2%	-9.5%
Utility	1,837,005	1,826,693	1,948,818	1,919,262	1,654,025	1,937,283	1,931,786	0.8%	-0.3%
Business Personal	914,634	886,874	968,375	964,196	867,617	993,028	977,824	1.1%	-1.5%
Motor Carrier	165,999	177,028	175,028	141,341	164,296	197,983	190,464	2.3%	-3.8%
Fee-in-Lieu and Joint Industrial Park	1,164,971	1,412,291	1,431,455	1,417,992	1,471,196	1,922,503	1,374,651	2.8%	-28.5%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	8,248,653	8,892,360	7,652,522	12,080,604	13,223,890	14,482,246	18,608,454	14.5%	28.5%
Owner Occupied	2,417,701	2,697,379	2,400,186	3,831,414	4,384,261	5,039,251	6,837,465	18.9%	35.7%
Agricultural (Private)	61,297	66,036	57,005	87,949	83,892	87,618	102,703	9.0%	17.2%
Agricultural (Corporate)	17,586	18,267	18,447	23,647	20,359	20,423	23,905	5.2%	17.1%
Commercial/Rental	1,941,754	2,181,566	1,964,769	3,341,580	4,428,345	4,809,192	6,581,725	22.6%	36.9%
Personal Property (Vehicles)	1,393,672	1,453,170	1,175,858	1,754,502	1,560,534	1,608,329	1,858,286	4.9%	15.5%
Other Personal Property	107,429	118,846	94,720	152,228	138,007	150,320	231,594	13.7%	54.1%
Manufacturing	1,072,007	999,397	766,640	1,150,830	967,378	913,556	995,635	-1.2%	9.0%
Utility	556,691	576,380	506,150	751,003	652,961	710,951	853,552	7.4%	20.1%
Business Personal	277,173	279,837	251,508	377,288	342,510	364,425	432,048	7.7%	18.6%
Motor Carrier	50,305	55,858	45,458	55,306	64,859	72,656	84,156	9.0%	15.8%
Fee-in-Lieu and Joint Industrial Park	353,036	445,623	371,780	554,857	580,785	705,527	607,384	9.5%	-13.9%

Laurens County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	111,855,652	109,659,406	108,794,072	152,149,525	152,756,614	135,094,155	136,249,477	3.3%	0.9%
Revenues from Local Sources	54,696,697	48,822,431	49,336,435	85,403,872	81,995,469	59,582,329	60,403,778	1.7%	1.4%
Current Property Taxes	30,118,828	29,300,410	29,221,433	32,847,428	30,580,352	31,608,030	34,731,474	2.4%	9.9%
Current Real & Personal Property Taxes	28,062,649	26,933,831	27,587,534	29,390,655	29,307,695	28,972,981	31,643,880	2.0%	9.2%
Fee In Lieu of Property Tax (only Counties and Cities)	1,008,280	1,023,779	797,205	2,125,579	226,313	1,559,869	1,736,096	9.5%	11.3%
All Other	1,047,899	1,342,801	836,693	1,331,194	1,046,345	1,075,180	1,351,499	4.3%	25.7%
Local Options Sales Tax	3,385,349	4,452,042	3,208,117	3,422,378	3,573,579	3,593,105	4,115,688	3.3%	14.5%
Local Hospitality Tax	0	0	0	301,181	354,004	579,415	833,025	n/a	43.8%
Local Accommodations Tax	22,516	27,310	26,375	13,216	11,282	72,247	170,135	40.1%	135.5%
Capital Projects/Transportation Tax	0	0	0	0	0	0	327,540	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	21,170,005	15,042,668	16,880,510	48,819,669	47,476,252	23,729,533	20,225,916	-0.8%	-14.8%
Licenses & Permits	2,657,155	2,653,852	2,866,334	2,928,959	3,267,171	3,283,938	3,177,564	3.0%	-3.2%
Service Revenue & Charges	9,604,311	6,876,123	7,140,077	10,871,112	9,487,645	14,397,121	12,306,687	4.2%	-14.5%
Bonds & Leases	6,645,010	350,000	250,000	32,549,372	30,857,235	1,405,000	1,825,000	-19.4%	29.9%
Miscellaneous	2,263,528	5,162,693	6,624,099	2,470,226	3,864,201	4,643,474	2,916,665	4.3%	-37.2%
Revenues from State Sources	48,049,621	46,529,324	47,363,134	52,130,511	56,216,094	59,271,446	60,111,559	3.8%	1.4%
Reimbursements for Property Tax Relief (Tier 1)	2,757,659	2,757,659	2,757,659	2,757,658	2,757,659	2,757,659	2,757,659	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,061,697	1,922,827	1,932,674	2,290,139	2,431,153	3,294,921	2,357,210	2.3%	-28.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	2,820,560	3,152,135	n/a	11.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,155,630	4,076,415	4,215,414	7,617,405	4,929,707	4,380,600	5,185,390	3.8%	18.4%
Manufacturer's Depreciation Reimbursement	300,170	406,291	422,978	514,789	3,116,187	599,620	342,588	2.2%	-42.9%
State Grants	14,919,889	14,160,584	12,267,143	9,397,048	12,772,055	13,428,565	17,496,496	2.7%	30.3%
Education Finance Act (EFA)	16,536,754	16,166,224	17,154,104	21,226,820	21,702,618	23,162,234	21,069,364	4.1%	-9.0%
Education Improvement Act (EIA)	6,800,747	6,373,523	7,586,081	7,123,995	7,462,134	8,050,403	6,805,441	0.0%	-15.5%
Education Lottery	517,075	665,801	1,027,080	1,202,656	1,044,582	776,884	945,275	10.6%	21.7%
Revenues from Federal Sources	8,920,025	11,038,326	10,265,414	11,935,965	11,772,392	12,598,544	13,511,110	7.2%	7.2%
Revenues from Other Local Sources	189,309	3,269,325	1,829,090	2,679,178	2,772,658	3,458,975	2,170,448	50.2%	-37.3%
Total Expenditures (School Dist., Counties, & Cities)	107,955,307	108,470,096	109,694,027	123,128,159	153,451,210	137,069,437	169,328,004	7.8%	23.5%
Administration	33,202,080	37,961,529	39,972,290	43,271,208	45,671,375	45,571,386	48,312,308	6.5%	6.0%
Instruction	37,173,632	37,106,278	37,634,947	39,980,758	39,981,782	44,136,700	45,576,048	3.5%	3.3%
Public Safety	15,062,028	12,694,773	14,167,129	13,974,298	20,337,686	14,168,318	16,374,178	1.4%	15.6%
Transportation	4,768,238	5,081,682	4,635,092	513,347	3,778,790	3,058,093	1,233,958	-20.2%	-59.6%
Health & Human Services	3,304,548	2,809,148	2,507,675	2,746,539	5,139,618	3,315,518	3,791,008	2.3%	14.3%
Environment & Housing	2,796,055	1,015,679	1,254,311	5,724,249	6,397,673	4,473,492	4,190,295	7.0%	-6.3%
Recreation & Culture	968,363	901,162	1,019,980	1,534,247	2,356,793	1,820,331	2,195,819	14.6%	20.6%
Debt Service/Interest on Debt /4	4,931,986	4,734,160	3,724,753	6,867,728	7,927,289	7,370,103	8,977,777	10.5%	21.8%
Land Purchase & Facility Construction	5,264,988	5,813,605	2,173,859	7,956,349	19,113,054	7,758,045	25,324,164	29.9%	226.4%
All Other	483,390	352,080	2,603,991	559,436	2,747,150	5,397,451	13,352,449	73.9%	147.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Laurens County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	30,118,828	29,300,410	29,221,433	32,847,428	30,580,352	31,608,030	34,731,474	2.4%	9.9%
School District Total	19,587,119	19,449,402	19,591,595	19,381,187	20,009,670	18,539,219	21,771,196	1.8%	17.4%
County Total	8,068,382	7,896,154	7,620,679	11,432,999	8,324,523	10,900,236	10,747,452	4.9%	-1.4%
Cities Total	2,463,326	1,954,854	2,009,159	2,033,242	2,246,159	2,168,575	2,212,826	-1.8%	2.0%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006	2007*	2008		
Total Assessed Value	139,471,934	137,477,854	136,056,788	135,931,928	137,711,694	139,590,784	145,854,057	0.7%	4.5%
Owner Occupied (4% assessment ratio)	38,649,890	39,106,834	39,660,374	40,090,834	40,713,994	41,395,830	44,757,450	2.5%	8.1%
Agricultural (Private) (4%)	1,189,020	1,194,520	1,241,130	1,252,050	1,257,200	1,284,530	1,279,100	1.2%	-0.4%
Agricultural (Corporate) (6%)	329,710	321,140	257,860	249,280	242,680	194,180	177,210	-9.8%	-8.7%
Commercial/Rental (6%)	30,300,341	31,260,082	31,566,410	33,028,333	34,016,294	34,661,481	38,695,940	4.2%	11.6%
Personal Property (Vehicles) /6	25,473,874	24,339,656	23,343,076	21,695,173	20,414,698	19,451,681	18,444,819	-5.2%	-5.2%
Other Personal Property County (10.5%)	1,437,930	1,502,765	1,442,105	1,588,071	1,888,922	1,825,280	1,840,010	4.2%	0.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	16,812,655	14,810,960	13,495,000	11,592,700	12,089,880	11,306,130	9,512,090	-9.1%	-15.9%
Utility (10.5%)	12,688,220	12,612,750	12,829,960	13,047,760	12,469,940	13,560,290	13,927,500	1.6%	2.7%
Business Personal (10.5%)	6,466,480	6,571,840	6,453,630	6,134,700	6,955,300	7,066,600	7,704,680	3.0%	9.0%
Motor Carrier (9.5%)	1,501,480	1,258,130	1,195,110	1,264,390	1,358,020	1,471,900	1,485,750	-0.2%	0.9%
Fee-in-Lieu and Joint Industrial Park /7	4,622,334	4,499,177	4,572,133	5,988,637	6,304,766	7,372,882	8,029,508	9.6%	8.9%
Total Average Millage Rates /2									
School Districts /3	160.2	161.5	164.3	162.9	165.3	172.8	189.8	2.9%	9.8%
Counties /4	55.6	54.3	54.5	74.0	65.1	72.8	67.4	3.3%	-7.4%
Cities & Special Purpose Districts /5	47.8	54.6	56.5	57.1	73.5	78.1	65.8	5.4%	-15.8%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	30,118,828	29,300,410	29,221,433	32,847,428	30,580,352	31,608,030	34,731,474	2.4%	9.9%
Owner Occupied	4,583,159	4,694,468	4,962,517	5,501,858	5,319,311	2,669,023	4,394,961	-0.7%	64.7%
Agricultural (Private)	289,258	286,358	302,076	329,469	324,478	358,158	361,860	3.8%	1.0%
Agricultural (Corporate)	80,210	76,986	62,760	65,596	62,635	54,142	50,133	-7.5%	-7.4%
Commercial/Rental	7,371,287	7,493,878	7,682,879	8,691,202	8,779,473	9,664,463	10,947,153	6.8%	13.3%
Personal Property (Vehicles)	6,197,133	5,834,866	5,681,420	5,708,951	5,268,954	5,423,601	5,218,073	-2.8%	-3.8%
Other Personal Property County	349,811	360,253	350,991	417,891	487,523	508,932	520,542	6.8%	2.3%
Manufacturing	5,098,363	4,574,362	4,081,723	5,176,126	3,346,664	4,712,293	4,427,084	-2.3%	-6.1%
Utility	3,086,715	3,023,613	3,122,656	3,433,437	3,218,443	3,780,938	3,940,115	4.2%	4.2%
Business Personal	1,573,127	1,575,446	1,570,735	1,614,308	1,795,136	1,970,340	2,179,668	5.6%	10.6%
Motor Carrier	365,271	301,607	290,875	332,716	350,500	410,401	420,321	2.4%	2.4%
Fee-in-Lieu and Joint Industrial Park	1,124,494	1,078,573	1,112,801	1,575,873	1,627,236	2,055,739	2,271,563	12.4%	10.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Laurens County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	78,157,803	71,523,517	73,671,634	110,901,435	112,890,146	87,690,647	88,844,421	2.2%	1.3%
Revenues from Local Sources	30,312,540	23,288,834	23,735,024	57,355,238	57,572,097	25,690,765	28,666,610	-0.9%	11.6%
Current Property Taxes	19,587,119	19,449,402	19,591,595	19,381,187	20,009,670	18,539,219	21,771,196	1.8%	17.4%
Current Real & Personal Property Taxes	19,407,948	19,055,331	19,410,903	19,186,448	19,795,940	18,302,387	21,457,933	1.7%	17.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	179,171	394,071	180,692	194,739	213,730	236,832	313,263	9.8%	32.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	10,725,421	3,839,432	4,143,429	37,974,051	37,562,427	7,151,546	6,895,414	-7.1%	-3.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	2,267,094	2,118,622	2,357,638	3,572,902	4,580,764	3,879,851	3,146,740	5.6%	-18.9%
Bonds & Leases	6,645,010	350,000	250,000	32,549,372	30,857,235	1,405,000	1,825,000	-19.4%	29.9%
Miscellaneous	1,813,317	1,370,810	1,535,791	1,851,777	2,124,428	1,866,695	1,923,674	1.0%	3.1%
Revenues from State Sources	40,153,373	38,668,962	40,038,417	42,865,036	44,538,876	51,356,616	47,517,958	2.8%	-7.5%
Reimbursements for Property Tax Relief (Tier 1)	2,757,659	2,757,659	2,757,659	2,757,658	2,757,659	2,757,659	2,757,659	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,116,531	1,165,602	1,204,065	1,286,306	1,312,994	2,226,435	1,269,010	2.2%	-43.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	2,820,560	3,152,135	n/a	11.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	174,971	174,971	165,029	174,971	174,970	174,971	154,257	-2.1%	-11.8%
Manufacturer's Depreciation Reimbursement	188,000	259,152	288,362	311,751	356,915	382,160	155,325	-3.1%	-59.4%
State Grants 4/	12,061,636	11,106,030	9,856,037	8,780,879	9,727,004	11,005,310	11,209,492	-1.2%	1.9%
Education Finance Act (EFA)	16,536,754	16,166,224	17,154,104	21,226,820	21,702,618	23,162,234	21,069,364	4.1%	-9.0%
Education Improvement Act (EIA)	6,800,747	6,373,523	7,586,081	7,123,995	7,462,134	8,050,403	6,805,441	0.0%	-15.5%
Education Lottery	517,075	665,801	1,027,080	1,202,656	1,044,582	776,884	945,275	10.6%	21.7%
Revenues from Federal Sources	7,691,890	9,565,721	9,898,193	10,681,161	10,779,173	11,760,391	12,607,271	8.6%	7.2%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	73,662,573	74,040,449	72,638,884	84,617,643	97,844,868	93,932,814	115,214,921	7.7%	22.7%
Administration	27,632,969	28,021,322	30,265,137	32,790,816	35,147,752	38,320,109	37,347,686	5.1%	-2.5%
Instruction	37,173,632	37,106,278	37,634,947	39,980,758	39,981,782	44,136,700	45,576,048	3.5%	3.3%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	10,136	57,605	63,462	464,564	672,441	n/a	44.7%
Environment & Housing	0	0	117	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	5,430	0	527	124	n/a	-76.5%
Debt Service/Interest on Debt	4,377,446	3,691,458	3,341,557	5,714,155	6,983,318	4,809,129	7,025,007	8.2%	46.1%
Purchase of Land & Facility Construction	4,333,786	5,107,117	1,268,543	5,798,130	15,416,381	5,933,114	24,340,538	33.3%	310.2%
All Other	144,740	114,274	118,447	270,749	252,173	268,671	253,077	9.8%	-5.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Laurens County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	26,342,751	27,215,951	23,992,370	30,051,854	26,410,813	29,275,913	34,581,153	4.6%	18.1%
Revenues from Local Sources	18,281,983	17,882,516	17,359,055	20,737,873	15,524,580	22,024,790	22,444,895	3.5%	1.9%
Current Property Taxes	8,068,382	7,896,154	7,620,679	11,432,999	8,324,523	10,900,236	10,747,452	4.9%	-1.4%
Current Real & Personal Property Taxes	6,295,736	5,938,753	6,222,735	8,334,504	7,423,634	8,672,846	8,024,171	4.1%	-7.5%
Fee In Lieu of Property Tax	1,008,280	1,023,779	758,247	2,114,592	213,956	1,539,409	1,725,177	9.4%	12.1%
All Other	764,367	933,623	639,696	983,903	686,934	687,981	998,105	4.5%	45.1%
Local Options Sales Tax (1%)	2,876,979	3,252,403	2,102,697	2,268,117	2,437,141	2,321,096	2,757,049	-0.7%	18.8%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	73,536	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	327,540	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,336,622	6,733,958	7,635,679	7,036,757	4,762,916	8,803,459	8,539,318	2.6%	-3.0%
Licenses & Permits	405,286	540,423	453,139	445,523	593,158	541,883	574,709	6.0%	6.1%
Service Revenue & Charges	6,546,720	3,915,747	3,838,686	6,362,036	3,863,103	6,024,744	7,843,151	3.1%	30.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	384,616	2,277,788	3,343,854	229,198	306,655	2,236,832	121,458	-17.5%	-94.6%
Revenues from State Sources	6,906,363	6,865,259	6,323,301	7,983,262	9,930,101	6,389,455	11,194,524	8.4%	75.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	690,652	591,524	553,776	736,846	852,037	795,611	807,457	2.6%	1.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,358,487	3,323,549	3,435,732	6,689,812	3,963,712	3,371,321	4,253,056	4.0%	26.2%
Manufacturer's Depreciation Reimbursement	111,520	147,139	133,878	201,428	2,757,659	215,768	158,340	6.0%	-26.6%
State Grants	2,745,704	2,803,047	2,199,914	355,175	2,356,694	2,006,755	5,975,670	13.8%	197.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,010,320	733,767	62,408	1,070,493	568,448	148,440	378,571	-15.1%	155.0%
Revenues from Other Local Sources	144,085	1,734,409	247,607	260,227	387,683	713,228	563,163	25.5%	-21.0%
Total Expenditures (County only)	25,595,659	24,927,006	26,933,379	21,227,246	35,955,659	26,554,636	37,398,983	6.5%	40.8%
Administration	4,245,977	8,015,103	7,671,362	7,361,896	6,809,474	3,801,139	7,567,351	10.1%	99.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	10,388,052	7,917,222	9,205,326	6,825,838	13,185,924	8,243,793	10,773,362	0.6%	30.7%
Transportation	3,501,769	3,377,416	3,084,403	75,348	3,430,762	2,625,734	956,464	-19.5%	-63.6%
Health & Human Services	3,304,548	2,809,148	2,497,539	2,688,934	5,076,156	2,850,954	3,118,567	-1.0%	9.4%
Environment & Housing	1,966,704	312,315	323,664	2,687,628	3,347,901	2,373,347	2,162,201	1.6%	-8.9%
Recreation & Culture	850,889	753,301	823,692	669,724	1,301,537	698,873	915,804	1.2%	31.0%
Debt Service/Interest on Debt	541,786	1,042,702	383,196	629,191	349,500	832,016	350,063	-7.0%	-57.9%
Land Purchase & Facility Construction	458,984	467,912	460,403	0	0	0	0	-100.0%	n/a
All Other	336,950	231,887	2,483,794	288,687	2,454,405	5,128,780	11,555,171	80.2%	125.3%

Laurens County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1 /2	FY 04 /1	FY 05 /3	FY 06	FY 07	FY 08	FY 09		
Total Revenues (Cities only)	7,355,098	10,919,938	11,130,068	11,196,236	13,455,655	18,127,595	12,823,903	9.7%	-29.3%
Revenues from Local Sources	6,102,174	7,651,081	8,242,356	7,310,761	8,898,792	11,866,774	9,292,273	7.3%	-21.7%
Current Property Taxes	2,463,326	1,954,854	2,009,159	2,033,242	2,246,159	2,168,575	2,212,826	-1.8%	2.0%
Current Real & Personal Property Taxes	2,358,965	1,939,747	1,953,896	1,869,703	2,088,121	1,997,748	2,161,776	-1.4%	8.2%
Fee In Lieu of Property Tax	0	0	38,958	10,987	12,357	20,460	10,919	n/a	-46.6%
All Other	104,361	15,107	16,305	152,552	145,681	150,367	40,131	-14.7%	-73.3%
Local Options Sales Tax	508,370	1,199,639	1,105,420	1,154,261	1,136,438	1,272,009	1,358,639	17.8%	6.8%
Local Hospitality Tax	0	0	0	301,181	354,004	579,415	833,025	n/a	43.8%
Local Accommodations Tax	22,516	27,310	26,375	13,216	11,282	72,247	96,599	27.5%	33.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,107,962	4,469,278	5,101,402	3,808,861	5,150,909	7,774,528	4,791,184	7.5%	-38.4%
Licenses & Permits	2,251,869	2,113,429	2,413,195	2,483,436	2,674,013	2,742,055	2,602,855	2.4%	-5.1%
Service Revenue & Charges	790,497	841,754	943,753	936,174	1,043,778	4,492,526	1,316,796	8.9%	-70.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	65,595	1,514,095	1,744,454	389,251	1,433,118	539,947	871,533	53.9%	61.4%
Revenues from State Sources	989,885	995,103	1,001,416	1,282,213	1,747,117	1,525,375	1,399,077	5.9%	-8.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	254,514	165,701	174,833	266,987	266,122	272,875	280,743	1.6%	2.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	622,172	577,895	614,653	752,622	791,025	834,308	778,077	3.8%	-6.7%
Manufacturer's Depreciation Reimbursement	650	0	738	1,610	1,613	1,692	28,923	88.2%	1609.4%
State Grants	112,549	251,507	211,192	260,994	688,357	416,500	311,334	18.5%	-25.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	217,815	738,838	304,813	184,311	424,771	689,713	525,268	15.8%	-23.8%
Revenues from Other Local Sources	45,224	1,534,916	1,581,483	2,418,951	2,384,975	2,745,747	1,607,285	81.3%	-41.5%
Total Expenditures (Cities only)	8,697,075	9,502,641	10,121,764	17,283,270	19,650,683	16,581,987	16,714,100	11.5%	0.8%
Administration	1,323,134	1,925,104	2,035,791	3,118,496	3,714,149	3,450,138	3,397,271	17.0%	-1.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,673,976	4,777,551	4,961,803	7,148,460	7,151,762	5,924,525	5,600,816	3.1%	-5.5%
Transportation	1,266,469	1,704,266	1,550,689	437,999	348,028	432,359	277,494	-22.4%	-35.8%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	829,351	703,364	930,530	3,036,621	3,049,772	2,100,145	2,028,094	16.1%	-3.4%
Recreation & Culture	117,474	147,861	196,288	859,093	1,055,256	1,120,931	1,279,891	48.9%	14.2%
Debt Service/Interest on Debt	12,754	0	0	524,382	594,471	1,728,958	1,602,707	123.8%	-7.3%
Purchase of Land & Facility Construction	472,218	238,576	444,913	2,158,219	3,696,673	1,824,931	983,626	13.0%	-46.1%
All Other	1,700	5,919	1,750	0	40,572	0	1,544,201	211.2%	n/a

* Cities Included: Clinton, Cross Hill, Gray Court, Laurens & Waterloo.

/1 In FY 03 & 04 Gray Court & Cross Hill were excluded.

/2 In FY 03 Clinton was estimated.

/3 In FY 05 Cross Hill was excluded.

Laurens County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	19,587,119	19,449,402	19,591,595	19,381,187	20,009,670	18,539,219	21,771,196	1.8%	17.4%
Owner Occupied	3,434,434	3,559,343	3,757,119	3,771,822	3,973,424	1,573,839	2,584,523	-4.6%	64.2%
Agricultural (Private)	190,493	192,953	203,873	203,918	207,848	221,931	242,755	4.1%	9.4%
Agricultural (Corporate)	52,823	51,874	42,357	40,600	40,121	33,549	33,632	-7.2%	0.2%
Commercial/Rental	4,854,413	5,049,501	5,185,230	5,379,230	5,623,779	5,988,548	7,343,930	7.1%	22.6%
Personal Property (Vehicles)	4,081,166	3,931,631	3,834,431	3,533,431	3,375,081	3,360,714	3,500,560	-2.5%	4.2%
Other Personal Property	230,371	242,745	236,886	258,645	312,288	315,358	349,207	7.2%	10.7%
Manufacturing	2,693,553	2,392,443	2,216,745	1,888,070	1,998,772	1,953,387	1,805,257	-6.5%	-7.6%
Utility	2,032,778	2,037,362	2,107,503	2,125,051	2,061,606	2,342,844	2,643,238	4.5%	12.8%
Business Personal	1,035,994	1,061,562	1,060,100	999,141	1,149,892	1,220,914	1,462,237	5.9%	19.8%
Motor Carrier	240,552	203,228	196,314	205,928	224,516	254,304	281,974	2.7%	10.9%
Fee-in-Lieu and Joint Industrial Park	740,543	726,761	751,038	975,352	1,042,342	1,273,831	1,523,884	12.8%	19.6%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	7,750,754	7,463,900	7,416,208	10,055,254	8,962,604	10,156,437	9,829,732	4.0%	-3.2%
Owner Occupied	2,147,857	2,123,175	2,161,815	2,965,628	2,649,763	3,011,905	3,016,397	5.8%	0.1%
Agricultural (Private)	66,076	64,852	67,652	92,618	81,822	93,461	86,204	4.5%	-7.8%
Agricultural (Corporate)	18,323	17,435	14,055	18,440	15,794	14,128	11,943	-6.9%	-15.5%
Commercial/Rental	1,683,855	1,697,161	1,720,628	2,443,195	2,213,861	2,521,923	2,607,886	7.6%	3.4%
Personal Property (Vehicles)	1,415,638	1,321,440	1,272,389	1,604,851	1,328,637	1,415,278	1,243,076	-2.1%	-12.2%
Other Personal Property	79,909	81,588	78,607	117,474	122,936	132,805	124,006	7.6%	-6.6%
Manufacturing	934,315	804,111	735,588	857,543	786,838	822,619	641,061	-6.1%	-22.1%
Utility	705,112	684,767	699,338	965,178	811,573	986,628	938,634	4.9%	-4.9%
Business Personal	359,356	356,796	351,776	453,800	452,667	514,156	519,252	6.3%	1.0%
Motor Carrier	83,440	68,306	65,143	93,530	88,383	107,093	100,131	3.1%	-6.5%
Fee-in-Lieu and Joint Industrial Park	256,873	244,268	249,219	442,996	410,329	536,441	541,143	13.2%	0.9%

Lee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	37,360,298	43,273,956	38,909,291	45,289,837	51,135,364	82,281,364	52,806,183	5.9%	-35.8%
Revenues from Local Sources	13,854,542	18,000,584	16,014,947	20,632,534	25,209,732	51,750,993	24,434,081	9.9%	-52.8%
Current Property Taxes	8,696,396	8,955,150	8,611,335	9,681,282	10,068,631	10,099,056	11,032,874	4.0%	9.2%
Current Real & Personal Property Taxes	8,080,195	8,200,817	8,065,095	8,806,658	9,353,490	9,392,203	10,329,705	4.2%	10.0%
Fee In Lieu of Property Tax (only Counties and Cities)	0	17,747	18,368	70,899	99,782	40,002	106,135	n/a	165.3%
All Other	616,201	736,585	527,872	803,725	615,360	666,851	597,034	-0.5%	-10.5%
Local Options Sales Tax	569,790	738,686	762,684	817,577	860,986	897,324	917,360	8.3%	2.2%
Local Hospitality Tax	0	0	0	665,453	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	3,873	0	5,499	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	114,080	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,588,356	8,306,748	6,640,928	9,468,223	14,276,242	40,640,533	12,478,348	18.1%	-69.3%
Licenses & Permits	598,030	626,634	670,845	2,787,191	844,334	803,962	774,069	4.4%	-3.7%
Service Revenue & Charges	3,315,262	3,867,195	3,674,798	3,367,024	5,350,508	5,285,761	4,635,086	5.7%	-12.3%
Bonds & Leases	0	1,500,000	5,790,000	90,847	5,000,000	32,081,780	6,147,584	n/a	-80.8%
Miscellaneous	675,064	2,312,919	-3,494,715	3,223,161	3,081,400	2,469,030	921,609	5.3%	-62.7%
Revenues from State Sources	18,488,106	19,741,725	17,341,172	19,522,844	19,996,412	23,920,661	22,531,414	3.4%	-5.8%
Reimbursements for Property Tax Relief (Tier 1)	770,485	770,485	770,485	770,484	908,086	1,721,709	1,705,794	14.2%	-0.9%
Homestead Exemption (Tier 2) /1	885,186	909,069	910,763	1,007,294	1,409,360	994,545	937,964	1.0%	-5.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	396,924	491,270	n/a	23.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	2,103,076	2,008,730	n/a	-4.5%
State-Shared Taxes (Aid to Subdivisions)	1,307,506	1,446,826	1,342,205	560,792	2,079,650	1,539,265	1,658,335	4.0%	7.7%
Manufacturer's Depreciation Reimbursement	59,821	80,995	71,378	91,604	93,579	98,064	107,563	10.3%	9.7%
State Grants	6,570,610	7,857,076	5,272,645	5,606,006	3,478,903	4,588,001	4,041,680	-7.8%	-11.9%
Education Finance Act (EFA)	5,470,266	5,036,884	5,206,293	6,468,880	6,811,934	7,196,737	6,643,706	3.3%	-7.7%
Education Improvement Act (EIA)	3,171,890	3,246,480	2,398,972	4,769,967	4,081,473	5,050,998	4,687,075	6.7%	-7.2%
Education Lottery	252,342	393,911	1,368,431	247,817	1,133,427	231,343	249,297	-0.2%	7.8%
Revenues from Federal Sources	4,999,771	5,445,145	5,453,741	5,095,774	5,725,898	4,812,076	5,879,519	2.7%	22.2%
Revenues from Other Local Sources	17,879	86,502	99,432	38,685	203,321	145,916	108,327	35.0%	-25.8%
Total Expenditures (School Dist., Counties, & Cities)	36,603,179	42,100,795	39,929,513	40,307,372	45,287,146	50,874,103	62,632,123	9.4%	23.1%
Administration	14,167,169	16,680,335	16,269,178	13,434,431	15,093,454	14,838,723	14,696,616	0.6%	-1.0%
Instruction	14,391,453	13,429,734	14,280,637	13,142,248	12,880,181	13,873,205	13,871,728	-0.6%	0.0%
Public Safety	3,285,446	3,716,543	3,826,893	5,812,845	5,182,412	5,941,108	6,058,897	10.7%	2.0%
Transportation	879,034	881,008	903,877	0	0	0	0	-100.0%	n/a
Health & Human Services	104,858	1,597,845	1,412,859	17,881	11,830	14,340	14,368	-28.2%	0.2%
Environment & Housing	505,036	500,937	544,421	621,497	623,916	0	718,217	6.0%	n/a
Recreation & Culture	359,291	382,916	405,129	595,120	538,596	271,779	952,068	17.6%	250.3%
Debt Service/Interest on Debt /4	900,265	1,516,283	1,240,379	1,085,369	2,489,023	6,430,953	4,936,944	32.8%	-23.2%
Land Purchase & Facility Construction	1,471,361	2,765,991	196,238	924,350	2,310,466	4,636,421	16,471,620	49.6%	255.3%
All Other	539,266	629,203	849,902	4,673,631	6,157,267	4,867,574	4,911,665	44.5%	0.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Lee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	8,696,396	8,955,150	8,611,335	9,681,282	10,068,631	10,099,056	11,032,874	4.0%	9.2%
School District Total	4,536,189	4,528,261	4,654,098	4,751,484	5,164,938	5,010,379	5,712,300	3.9%	14.0%
County Total	3,536,659	3,715,714	3,367,243	4,073,002	4,019,262	4,178,640	4,369,774	3.6%	4.6%
Cities Total	623,548	711,175	589,994	856,796	884,431	910,037	950,800	7.3%	4.5%

Assessed Property Values for Tax Years	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	30,784,440	31,779,331	32,080,811	33,191,849	33,626,668	34,708,303	35,757,720	2.5%	3.0%
Owner Occupied (4% assessment ratio)	9,721,820	9,655,840	9,774,230	10,263,100	10,360,650	10,362,820	10,565,740	1.4%	2.0%
Agricultural (Private) (4%)	1,846,230	1,849,910	1,863,960	1,902,150	1,913,570	1,955,750	2,055,320	1.8%	5.1%
Agricultural (Corporate) (6%)	135,130	136,070	131,990	119,800	114,040	111,950	110,460	-3.3%	-1.3%
Commercial/Rental (6%)	6,019,830	6,485,720	6,589,500	6,992,400	6,979,500	7,314,670	7,494,090	3.7%	2.5%
Personal Property (Vehicles) /6	5,598,960	5,452,463	5,099,893	4,892,710	4,662,625	4,562,636	4,429,073	-3.8%	-2.9%
Other Personal Property County (10.5%)	144,830	163,280	139,870	131,950	178,800	190,510	234,860	8.4%	23.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	2,500,740	2,827,300	2,823,900	2,966,840	2,935,430	3,851,400	3,634,670	6.4%	-5.6%
Utility (10.5%)	3,031,600	3,048,580	3,224,870	3,431,350	3,714,070	3,686,030	4,018,320	4.8%	9.0%
Business Personal (10.5%)	1,222,120	1,316,150	1,576,227	1,486,377	1,867,487	1,746,427	1,862,777	7.3%	6.7%
Motor Carrier (9.5%)	563,180	489,099	483,346	511,690	571,194	638,178	637,820	2.1%	-0.1%
Fee-in-Lieu and Joint Industrial Park /7	0	354,919	373,025	493,482	329,302	287,932	714,590	n/a	148.2%

Total Average Millage Rates /2	324.9	335.2	417.7	423.7	435.7	453.3	463.3	6.1%	2.2%
School Districts /3	172.4	166.7	169.1	166.4	180.6	205.4	221.2	4.2%	7.7%
Counties /4	126.8	128.6	115.1	133.4	129.2	131.9	131.7	0.6%	-0.1%
Cities & Special Purpose Districts /5	25.8	39.9	133.4	124.0	125.8	116.0	110.4	27.4%	-4.8%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	8,696,396	8,955,150	8,611,335	9,681,282	10,068,631	10,099,056	11,032,874	4.0%	9.2%
Owner Occupied	1,613,544	1,546,305	1,449,052	1,743,503	1,468,062	819,641	1,019,962	-7.4%	24.4%
Agricultural (Private)	620,843	618,025	596,953	652,630	699,168	742,231	808,257	4.5%	8.9%
Agricultural (Corporate)	45,441	45,459	42,271	41,104	41,667	42,486	43,439	-0.7%	2.2%
Commercial/Rental	2,024,324	2,166,773	2,110,356	2,399,100	2,550,125	2,776,008	2,947,060	6.5%	6.2%
Personal Property (Vehicles)	1,882,796	1,821,579	1,633,294	1,678,694	1,703,600	1,731,577	1,741,738	-1.3%	0.6%
Other Personal Property County	48,703	54,549	44,795	45,272	65,329	72,301	92,359	11.3%	27.7%
Manufacturing	840,939	962,302	922,751	1,088,825	1,172,310	1,501,656	1,535,473	10.6%	2.3%
Utility	1,019,454	1,018,481	1,032,798	1,177,300	1,357,023	1,398,894	1,580,209	7.6%	13.0%
Business Personal	410,970	439,704	504,803	509,978	682,330	662,791	732,539	10.1%	10.5%
Motor Carrier	189,384	163,400	154,797	175,561	208,699	242,196	250,823	4.8%	3.6%
Fee-in-Lieu and Joint Industrial Park	0	118,573	119,465	169,314	120,318	109,274	281,013	n/a	157.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Lee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	27,153,643	28,920,557	26,131,595	27,955,304	33,160,674	63,867,693	38,321,308	5.9%	-40.0%
Revenues from Local Sources	5,761,694	7,341,572	6,326,721	7,309,191	11,492,865	38,714,541	13,366,734	15.1%	-65.5%
Current Property Taxes	4,536,189	4,528,261	4,654,098	4,751,484	5,164,938	5,010,379	5,712,300	3.9%	14.0%
Current Real & Personal Property Taxes	4,536,189	4,528,261	4,654,098	4,751,484	5,164,938	5,010,379	5,712,300	3.9%	14.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,225,505	2,813,311	1,672,623	2,557,707	6,327,927	33,704,162	7,654,434	35.7%	-77.3%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	585,402	576,927	468,534	853,784	628,154	924,254	669,495	2.3%	-27.6%
Bonds & Leases	0	1,500,000	5,790,000	90,847	5,000,000	32,081,780	6,147,584	n/a	-80.8%
Miscellaneous	640,103	736,384	-4,585,911	1,613,076	699,773	698,128	837,355	4.6%	19.9%
Revenues from State Sources	16,505,623	16,736,566	14,550,826	15,593,474	17,088,122	21,077,559	19,737,325	3.0%	-6.4%
Reimbursements for Property Tax Relief (Tier 1)	770,485	770,485	770,485	770,484	908,086	1,721,709	1,705,794	14.2%	-0.9%
Homestead Exemption (Tier 2) /1	454,471	452,087	490,846	504,831	906,298	477,525	408,932	-1.7%	-14.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	396,924	491,270	n/a	23.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	2,103,076	2,008,730	n/a	-4.5%
State-Shared Taxes (Aid to Subdivisions)	42,726	43,237	43,237	43,237	43,976	43,237	40,917	-0.7%	-5.4%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	6,343,443	6,793,482	4,272,562	2,788,258	3,202,928	3,856,010	3,501,604	-9.4%	-9.2%
Education Finance Act (EFA)	5,470,266	5,036,884	5,206,293	6,468,880	6,811,934	7,196,737	6,643,706	3.3%	-7.7%
Education Improvement Act (EIA)	3,171,890	3,246,480	2,398,972	4,769,967	4,081,473	5,050,998	4,687,075	6.7%	-7.2%
Education Lottery	252,342	393,911	1,368,431	247,817	1,133,427	231,343	249,297	-0.2%	7.8%
Revenues from Federal Sources	4,886,326	4,842,419	5,254,048	5,052,639	4,579,687	4,325,593	5,364,408	1.6%	24.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	27,234,448	28,664,369	28,004,463	26,834,886	29,533,739	36,090,852	47,509,529	9.7%	31.6%
Administration	10,556,540	10,880,786	11,989,669	11,395,946	11,714,128	11,845,153	12,223,441	2.5%	3.2%
Instruction	14,391,453	13,429,734	14,280,637	13,142,248	12,880,181	13,873,205	13,871,728	-0.6%	0.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	41,552	30,989	18,913	17,881	11,830	14,340	14,368	-16.2%	0.2%
Environment & Housing	0	0	60	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	9,076	0	0	116,302	n/a	n/a
Debt Service/Interest on Debt	813,040	1,459,052	1,183,635	1,000,973	2,062,514	4,868,684	3,715,477	28.8%	-23.7%
Purchase of Land & Facility Construction	1,343,614	2,633,680	56,975	524,673	2,310,466	4,636,421	16,471,620	51.8%	255.3%
All Other	88,249	230,128	474,574	744,089	554,620	853,049	1,096,593	52.2%	28.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Lee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	8,352,927	12,213,717	10,598,777	14,560,764	14,946,931	13,750,966	12,058,544	6.3%	-12.3%
Revenues from Local Sources	6,481,554	8,793,328	7,798,410	10,958,508	11,504,754	10,612,452	8,959,121	5.5%	-15.6%
Current Property Taxes	3,536,659	3,715,714	3,367,243	4,073,002	4,019,262	4,178,640	4,369,774	3.6%	4.6%
Current Real & Personal Property Taxes	2,949,600	3,024,228	2,872,912	3,225,876	3,354,908	3,523,758	3,716,954	3.9%	5.5%
Fee In Lieu of Property Tax	0	16,927	18,368	70,899	99,782	40,002	106,135	n/a	165.3%
All Other	587,059	674,558	475,963	776,227	564,572	614,880	546,685	-1.2%	-11.1%
Local Options Sales Tax (1%)	426,869	502,542	436,177	534,197	557,150	592,773	565,951	4.8%	-4.5%
Local Hospitality Tax	0	0	0	665,453	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	5,499	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,518,026	4,575,072	3,994,990	5,685,857	6,928,342	5,841,039	4,017,897	8.1%	-31.2%
Licenses & Permits	54,366	45,446	34,809	2,138,542	142,353	94,628	63,951	2.7%	-32.4%
Service Revenue & Charges	2,463,660	2,993,120	2,917,348	2,205,144	4,645,962	4,049,503	3,907,827	8.0%	-3.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	0	1,536,506	1,042,833	1,342,171	2,140,027	1,696,908	46,119	n/a	-97.3%
Revenues from State Sources	1,740,049	2,756,161	2,501,243	3,563,571	2,610,505	2,513,760	2,475,985	6.1%	-1.5%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	365,524	386,826	344,871	424,402	425,894	439,342	446,070	3.4%	1.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,112,406	1,257,823	1,119,884	269,442	1,854,682	1,285,884	1,426,130	4.2%	10.9%
Manufacturer's Depreciation Reimbursement	34,952	47,919	36,405	51,979	53,954	56,544	63,709	10.5%	12.7%
State Grants	227,167	1,063,594	1,000,083	2,817,748	275,975	731,991	540,076	15.5%	-26.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	113,445	577,726	199,693	0	628,351	478,838	515,111	28.7%	7.6%
Revenues from Other Local Sources	17,879	86,502	99,432	38,685	203,321	145,916	108,327	35.0%	-25.8%
Total Expenditures (County only)	7,292,040	11,057,234	9,531,413	11,041,833	12,590,332	11,622,871	11,958,956	8.6%	2.9%
Administration	3,215,632	5,324,341	3,761,095	1,346,752	2,757,054	2,001,681	1,672,165	-10.3%	-16.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,341,666	2,712,571	2,871,359	4,825,068	4,209,895	4,644,729	4,838,887	12.9%	4.2%
Transportation	879,034	881,008	903,877	0	0	0	0	-100.0%	n/a
Health & Human Services	63,306	1,566,856	1,393,946	0	0	0	0	-100.0%	n/a
Environment & Housing	0	0	0	0	0	0	0	n/a	n/a
Recreation & Culture	359,291	382,916	405,129	586,044	538,596	271,779	835,766	15.1%	207.5%
Debt Service/Interest on Debt	87,225	57,231	56,744	69,767	0	1,521,537	797,066	44.6%	-47.6%
Land Purchase & Facility Construction	127,747	132,311	139,263	399,677	0	0	0	-100.0%	n/a
All Other	218,139	0	0	3,814,525	5,084,787	3,183,145	3,815,072	61.1%	19.9%

Lee County

	FY 03 /1	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	1,853,728	2,139,682	2,178,919	2,773,769	3,027,759	4,662,705	2,426,330	4.6%	-48.0%
Revenues from Local Sources	1,611,294	1,865,684	1,889,816	2,364,835	2,212,114	2,424,000	2,108,226	4.6%	-13.0%
Current Property Taxes	623,548	711,175	589,994	856,796	884,431	910,037	950,800	7.3%	4.5%
Current Real & Personal Property Taxes	594,406	648,328	538,085	829,298	833,643	858,066	900,451	7.2%	4.9%
Fee In Lieu of Property Tax	0	820	0	0	0	0	0	n/a	n/a
All Other	29,142	62,027	51,909	27,498	50,788	51,971	50,349	9.5%	-3.1%
Local Options Sales Tax	142,921	236,144	326,507	283,380	303,837	304,551	351,409	16.2%	15.4%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	3,873	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	114,080	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	844,825	918,365	973,315	1,224,659	1,019,973	1,095,332	806,017	-0.8%	-26.4%
Licenses & Permits	543,664	581,188	636,036	648,649	701,981	709,334	710,118	4.6%	0.1%
Service Revenue & Charges	266,200	297,148	288,916	308,096	76,392	312,004	57,764	-22.5%	-81.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	34,961	40,029	48,363	267,914	241,600	73,994	38,135	1.5%	-48.5%
Revenues from State Sources	242,434	248,998	289,103	365,799	297,785	329,342	318,104	4.6%	-3.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	65,191	70,156	75,046	78,061	77,168	77,678	82,962	4.1%	6.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	152,374	145,766	179,084	248,113	180,992	210,144	191,288	3.9%	-9.0%
Manufacturer's Depreciation Reimbursement	24,869	33,076	34,973	39,625	39,625	41,520	43,854	9.9%	5.6%
State Grants	0	0	0	0	0	0	0	n/a	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	0	25,000	0	43,135	517,860	7,645	0	n/a	n/a
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (Cities only)	2,076,691	2,379,192	2,393,637	2,430,653	3,163,075	3,160,380	3,163,638	7.3%	0.1%
Administration	394,997	475,208	518,414	691,733	622,272	991,889	801,010	12.5%	-19.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	943,780	1,003,972	955,534	987,777	972,517	1,296,379	1,220,010	4.4%	-5.9%
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	505,036	500,937	544,361	621,497	623,916	0	718,217	6.0%	n/a
Recreation & Culture	0	0	0	0	0	0	0	n/a	n/a
Debt Service/Interest on Debt	0	0	0	14,629	426,509	40,732	424,401	n/a	941.9%
Purchase of Land & Facility Construction	0	0	0	0	0	0	0	n/a	n/a
All Other	232,878	399,075	375,328	115,017	517,860	831,380	0	-100.0%	n/a

* Cities Included: Bishopville & Lynchburg.

/1 In FYs 02 & 03 Lynchburg was excluded.

Lee County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	4,536,189	4,528,261	4,654,098	4,751,484	5,164,938	5,010,379	5,712,300	3.9%	14.0%
Owner Occupied	905,379	839,487	882,251	936,938	963,062	9,868	140,006	-26.7%	1318.7%
Agricultural (Private)	318,256	308,446	315,179	316,452	345,593	401,707	454,623	6.1%	13.2%
Agricultural (Corporate)	23,294	22,688	22,318	19,931	20,596	22,994	24,433	0.8%	6.3%
Commercial/Rental	1,037,709	1,081,400	1,114,226	1,163,292	1,260,508	1,502,418	1,657,642	8.1%	10.3%
Personal Property (Vehicles)	965,158	909,120	862,347	813,977	842,077	937,156	979,681	0.2%	4.5%
Other Personal Property	24,966	27,225	23,651	21,952	32,292	39,130	51,949	13.0%	32.8%
Manufacturing	431,082	471,412	477,497	493,579	530,143	791,069	803,964	10.9%	1.6%
Utility	522,592	508,307	545,297	570,857	670,766	757,103	888,825	9.3%	17.4%
Business Personal	210,671	219,449	266,526	247,281	337,271	358,712	412,034	11.8%	14.9%
Motor Carrier	97,082	81,550	81,730	85,127	103,158	131,080	141,081	6.4%	7.6%
Fee-in-Lieu and Joint Industrial Park	0	59,178	63,075	82,098	59,472	59,141	158,062	n/a	167.3%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	3,902,183	4,085,612	3,693,746	4,426,505	4,345,374	4,577,979	4,709,709	3.2%	2.9%
Owner Occupied	1,232,321	1,241,373	1,125,393	1,368,699	1,338,845	1,366,842	1,391,631	2.0%	1.8%
Agricultural (Private)	234,025	237,828	214,614	253,673	247,279	257,961	270,710	2.5%	4.9%
Agricultural (Corporate)	17,129	17,493	15,197	15,977	14,737	14,766	14,549	-2.7%	-1.5%
Commercial/Rental	763,063	833,817	758,707	932,515	901,919	964,795	987,059	4.4%	2.3%
Personal Property (Vehicles)	709,715	700,979	587,196	652,498	602,523	601,806	583,361	-3.2%	-3.1%
Other Personal Property	18,358	20,992	16,104	17,597	23,105	25,128	30,934	9.1%	23.1%
Manufacturing	316,990	363,483	325,140	395,661	379,328	507,995	478,728	7.1%	-5.8%
Utility	384,280	391,931	371,308	457,609	479,947	486,182	529,260	5.5%	8.9%
Business Personal	154,914	169,207	181,485	198,225	241,324	230,351	245,349	8.0%	6.5%
Motor Carrier	71,388	62,880	55,652	68,240	73,812	84,175	84,008	2.8%	-0.2%
Fee-in-Lieu and Joint Industrial Park	0	45,629	42,950	65,811	42,554	37,978	94,120	n/a	147.8%

Lexington County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	615,497,579	632,260,753	646,372,280	904,386,346	815,869,258	822,595,114	816,683,505	4.8%	-0.7%
Revenues from Local Sources	359,274,936	374,794,033	370,229,433	603,504,044	490,498,410	426,574,802	438,086,875	3.4%	2.7%
Current Property Taxes	225,744,860	234,852,449	232,910,142	269,787,305	304,050,998	268,139,196	287,719,571	4.1%	7.3%
Current Real & Personal Property Taxes	219,065,514	227,459,379	227,362,117	263,229,991	296,885,831	261,594,056	280,422,160	4.2%	7.2%
Fee In Lieu of Property Tax (only Counties and Cities)	2,800,043	3,533,963	2,316,462	2,730,447	3,124,288	2,516,026	2,922,923	0.7%	16.2%
All Other	3,879,303	3,859,106	3,231,563	3,826,866	4,040,879	4,029,114	4,374,489	2.0%	8.6%
Local Options Sales Tax	28,697	28,355	74,965	774,104	823,447	846,508	2,643,566	112.5%	212.3%
Local Hospitality Tax	0	771,779	1,236,308	6,902	0	0	0	n/a	n/a
Local Accommodations Tax	933,148	911,369	983,114	1,080,229	1,216,318	1,198,573	1,038,004	1.8%	-13.4%
Capital Projects/Transportation Tax	0	0	0	0	0	0	41,705	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	132,568,231	138,230,081	135,024,904	331,855,504	184,407,647	156,390,525	146,644,028	1.7%	-6.2%
Licenses & Permits	14,313,738	14,052,239	15,796,429	17,509,748	19,931,652	21,719,028	20,494,774	6.2%	-5.6%
Service Revenue & Charges	43,414,638	43,150,230	45,936,043	55,309,689	64,891,997	61,542,147	57,859,071	4.9%	-6.0%
Bonds & Leases	55,956,664	63,259,070	50,146,491	235,499,172	71,333,611	38,755,654	40,987,800	-5.1%	5.8%
Miscellaneous	18,883,192	17,768,542	23,145,941	23,536,895	28,250,387	34,373,696	27,302,383	6.3%	-20.6%
Revenues from State Sources	218,957,728	213,752,571	230,974,140	249,722,303	260,923,932	341,870,007	328,338,725	7.0%	-4.0%
Reimbursements for Property Tax Relief (Tier 1)	25,540,757	25,540,858	25,540,757	25,540,758	25,540,757	25,143,850	25,540,757	0.0%	1.6%
Homestead Exemption (Tier 2) /1	8,621,647	9,178,130	9,227,841	9,527,993	10,709,748	10,529,713	10,857,377	3.9%	3.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	62,890,240	64,741,093	n/a	2.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	14,513,057	14,690,282	14,934,447	15,472,094	16,771,609	18,215,954	17,601,224	3.3%	-3.4%
Manufacturer's Depreciation Reimbursement	1,221,886	757,681	1,498,064	1,279,596	1,381,410	1,342,535	1,360,526	1.8%	1.3%
State Grants	52,295,841	48,227,415	49,127,664	46,629,484	49,720,906	60,256,386	58,373,890	1.8%	-3.1%
Education Finance Act (EFA)	81,845,144	80,693,044	88,057,559	111,536,981	115,795,495	124,467,577	113,263,965	5.6%	-9.0%
Education Improvement Act (EIA)	32,949,462	30,234,599	37,498,211	35,044,973	36,600,257	34,916,718	33,345,691	0.2%	-4.5%
Education Lottery	1,969,934	4,430,563	5,089,597	4,690,424	4,403,750	4,107,034	3,254,202	8.7%	-20.8%
Revenues from Federal Sources	29,252,650	35,692,045	37,917,573	43,241,675	42,519,357	41,968,934	44,185,431	7.1%	5.3%
Revenues from Other Local Sources	8,012,264	8,022,104	7,251,134	7,918,324	21,927,559	14,055,757	8,444,876	0.9%	-39.9%
Total Expenditures (School Dist., Counties, & Cities)	558,161,167	589,903,839	617,681,719	768,452,918	796,943,697	868,308,915	844,073,132	7.1%	-2.8%
Administration	171,189,174	180,003,743	193,246,608	213,363,033	223,658,762	247,996,450	259,098,079	7.2%	4.5%
Instruction	215,787,331	221,076,070	231,950,813	248,887,863	265,818,070	286,573,699	292,445,548	5.2%	2.0%
Public Safety	46,820,314	48,886,842	52,260,301	56,030,206	58,945,494	64,366,267	70,469,949	7.1%	9.5%
Transportation	9,282,621	9,160,989	11,590,747	9,517,562	11,132,526	12,580,177	10,000,244	1.2%	-20.5%
Health & Human Services	6,901,708	7,840,781	8,643,728	9,904,499	10,378,183	12,009,157	11,891,120	9.5%	-1.0%
Environment & Housing	9,770,907	10,763,000	11,193,836	11,985,829	12,179,914	14,282,636	12,951,319	4.8%	-9.3%
Recreation & Culture	7,014,456	6,945,736	7,353,118	8,745,403	9,406,150	8,829,193	12,357,690	9.9%	40.0%
Debt Service/Interest on Debt /4	36,428,683	51,526,322	42,158,797	99,404,581	76,971,534	83,920,552	99,553,008	18.2%	18.6%
Land Purchase & Facility Construction	46,992,290	43,747,347	48,605,920	96,527,833	114,418,249	122,230,057	58,483,736	3.7%	-52.2%
All Other	7,973,683	9,953,009	10,677,851	14,086,109	14,034,815	15,520,727	16,822,439	13.3%	8.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Lexington County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	225,744,860	234,852,449	232,910,142	269,787,305	304,050,998	268,139,196	287,719,571	4.1%	7.3%
School District Total	150,352,423	161,660,188	168,566,650	186,659,910	208,118,831	181,100,217	192,257,783	4.2%	6.2%
County Total	69,470,647	66,148,545	57,037,854	75,605,140	88,163,385	78,875,372	86,674,582	3.8%	9.9%
Cities Total	5,921,790	7,043,716	7,305,638	7,522,255	7,768,782	8,163,607	8,787,206	6.8%	7.6%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	814,993,981	832,308,731	853,389,993	995,053,655	1,054,722,359	1,077,374,477	1,140,496,400	5.8%	5.9%
Owner Occupied (4% assessment ratio)	289,041,360	303,149,640	312,146,700	406,115,210	421,642,477	442,952,710	472,889,640	8.6%	6.8%
Agricultural (Private) (4%)	2,304,660	2,269,290	2,300,130	2,235,800	2,282,521	2,382,730	2,448,570	1.0%	2.8%
Agricultural (Corporate) (6%)	124,820	121,570	123,620	138,220	145,564	123,420	115,010	-1.4%	-6.8%
Commercial/Rental (6%)	192,865,100	199,654,670	209,050,040	263,881,930	275,510,778	283,491,170	306,394,670	8.0%	8.1%
Personal Property (Vehicles) /6	153,280,795	152,286,020	151,366,490	141,932,219	145,833,266	140,047,584	136,416,020	-1.9%	-2.6%
Other Personal Property County (10.5%)	11,598,760	12,059,850	11,586,270	12,256,470	15,839,449	18,323,940	20,857,786	10.3%	13.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	39,451,220	35,781,480	34,305,510	31,955,853	31,652,930	31,502,220	34,887,350	-2.0%	10.7%
Utility (10.5%)	64,262,490	65,422,250	65,865,460	69,848,810	92,752,134	92,953,740	94,064,080	6.6%	1.2%
Business Personal (10.5%)	35,570,320	34,769,730	38,398,440	35,954,500	38,012,789	41,784,500	45,342,420	4.1%	8.5%
Motor Carrier (9.5%)	2,101,566	1,820,291	1,812,243	2,150,993	2,318,051	2,522,073	2,494,454	2.9%	-1.1%
Fee-in-Lieu and Joint Industrial Park /7	24,392,890	24,973,940	26,435,090	28,583,650	28,732,400	21,290,390	24,586,400	0.1%	15.5%
Total Average Millage Rates /2									
School Districts /3	215.8	224.9	227.5	213.3	221.5	249.8	247.7	2.3%	-0.8%
Counties /4	84.7	78.2	66.6	75.8	83.5	73.3	76.0	-1.8%	3.7%
Cities & Special Purpose Districts /5	73.2	73.9	58.3	82.7	91.4	93.3	97.2	4.8%	4.1%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	225,744,860	234,852,449	232,910,142	269,787,305	304,050,998	268,139,196	287,719,571	4.1%	7.3%
Owner Occupied	57,021,853	62,179,148	62,293,660	88,238,976	98,541,590	51,168,356	58,883,266	0.5%	15.1%
Agricultural (Private)	727,054	725,351	715,227	678,850	729,684	805,439	828,579	2.2%	2.9%
Agricultural (Corporate)	39,377	38,858	38,440	41,967	46,534	41,720	38,919	-0.2%	-6.7%
Commercial/Rental	60,843,406	63,817,213	65,004,272	80,121,799	88,076,218	95,829,067	103,681,779	9.3%	8.2%
Personal Property (Vehicles)	48,355,694	48,676,394	47,067,527	43,094,518	46,620,472	47,340,555	46,162,212	-0.8%	-2.5%
Other Personal Property County	3,659,076	3,854,786	3,602,760	3,721,401	5,063,609	6,194,077	7,058,127	11.6%	13.9%
Manufacturing	15,245,771	14,971,083	12,983,787	12,433,122	13,243,204	13,164,782	14,728,554	-0.6%	11.9%
Utility	20,272,972	20,911,435	20,480,916	21,208,016	29,651,316	31,421,332	31,830,616	7.8%	1.3%
Business Personal	11,221,416	11,113,726	11,940,025	10,916,773	12,152,057	14,124,495	15,343,553	5.4%	8.6%
Motor Carrier	662,984	581,834	563,518	653,101	741,042	852,541	844,106	4.1%	-1.0%
Fee-in-Lieu and Joint Industrial Park	7,695,257	7,982,619	8,220,012	8,678,781	9,185,271	7,196,832	8,319,863	1.3%	15.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Lexington County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	460,314,684	478,516,092	493,403,148	726,601,355	602,317,784	613,866,481	610,651,433	4.8%	-0.5%
Revenues from Local Sources	234,609,451	253,313,376	249,400,817	460,306,126	327,348,877	264,361,449	270,379,609	2.4%	2.3%
Current Property Taxes	150,352,423	161,660,188	168,566,650	186,659,910	208,118,831	181,100,217	192,257,783	4.2%	6.2%
Current Real & Personal Property Taxes	149,859,274	161,222,115	168,123,931	186,173,357	207,559,694	180,454,705	191,593,264	4.2%	6.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	493,149	438,073	442,719	486,553	559,137	645,512	664,519	5.1%	2.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	84,257,028	91,653,188	80,834,167	273,646,216	119,230,046	83,261,232	78,121,826	-1.3%	-6.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	24,385,139	24,544,390	25,453,385	33,438,650	40,991,059	37,767,985	32,149,386	4.7%	-14.9%
Bonds & Leases	55,956,664	63,259,070	50,146,491	235,499,172	71,333,611	38,755,654	40,987,800	-5.1%	5.8%
Miscellaneous	3,915,225	3,849,728	5,234,291	4,708,394	6,905,376	6,737,593	4,984,640	4.1%	-26.0%
Revenues from State Sources	201,087,689	195,920,808	212,744,991	229,552,050	239,415,460	316,485,851	305,661,152	7.2%	-3.4%
Reimbursements for Property Tax Relief (Tier 1)	25,540,757	25,540,858	25,540,757	25,540,758	25,540,757	25,143,850	25,540,757	0.0%	1.6%
Homestead Exemption (Tier 2) /1	6,011,811	6,435,673	6,835,097	6,686,527	7,459,144	7,668,112	7,791,716	4.4%	1.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	62,890,240	64,741,093	n/a	2.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,310,364	1,382,007	1,382,005	1,382,008	1,382,007	1,382,696	1,382,007	0.9%	0.0%
Manufacturer's Depreciation Reimbursement	856,227	512,704	1,187,850	886,789	951,849	987,815	1,005,013	2.7%	1.7%
State Grants 4/	50,603,990	46,691,360	47,153,915	43,783,590	47,282,201	54,921,809	55,336,708	1.5%	0.8%
Education Finance Act (EFA)	81,845,144	80,693,044	88,057,559	111,536,981	115,795,495	124,467,577	113,263,965	5.6%	-9.0%
Education Improvement Act (EIA)	32,949,462	30,234,599	37,498,211	35,044,973	36,600,257	34,916,718	33,345,691	0.2%	-4.5%
Education Lottery	1,969,934	4,430,563	5,089,597	4,690,424	4,403,750	4,107,034	3,254,202	8.7%	-20.8%
Revenues from Federal Sources	24,617,544	29,281,908	31,257,340	36,743,179	35,553,447	34,893,567	36,983,073	7.0%	6.0%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	421,095,474	449,918,512	475,966,539	606,433,349	620,593,876	664,348,960	636,985,600	7.1%	-4.1%
Administration	142,218,337	148,615,361	158,826,948	179,024,900	189,281,858	207,346,593	215,583,786	7.2%	4.0%
Instruction	215,787,331	221,076,070	231,950,813	248,887,863	265,818,070	286,573,699	292,445,548	5.2%	2.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	550,055	71,381	48,982	838,394	969,761	1,498,046	1,543,973	18.8%	3.1%
Environment & Housing	0	0	315	0	0	0	0	n/a	n/a
Recreation & Culture	114,149	170,825	146,450	172,904	230,894	244,314	229,824	12.4%	-5.9%
Debt Service/Interest on Debt	33,474,453	48,794,396	39,410,905	91,078,397	68,255,204	63,866,734	73,171,627	13.9%	14.6%
Purchase of Land & Facility Construction	28,296,066	29,875,481	43,920,763	85,043,190	95,233,566	104,343,441	53,507,359	11.2%	-48.7%
All Other	655,083	1,314,998	1,661,363	1,387,701	804,523	476,133	503,483	-4.3%	5.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Lexington County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	126,835,045	124,337,332	120,374,964	141,963,697	173,940,415	166,929,253	165,027,254	4.5%	-1.1%
Revenues from Local Sources	100,722,805	96,299,405	92,680,678	112,633,882	130,003,333	126,924,537	132,789,058	4.7%	4.6%
Current Property Taxes	69,470,647	66,148,545	57,037,854	75,605,140	88,163,385	78,875,372	86,674,582	3.8%	9.9%
Current Real & Personal Property Taxes	63,630,590	59,630,617	52,372,858	69,935,877	82,064,782	73,526,244	80,736,368	4.0%	9.8%
Fee In Lieu of Property Tax	2,696,926	3,401,169	2,195,558	2,608,565	2,974,929	2,329,744	2,592,793	-0.7%	11.3%
All Other	3,143,131	3,116,758	2,469,438	3,060,697	3,123,673	3,019,384	3,345,422	1.0%	10.8%
Local Options Sales Tax	0	0	0	0	0	0	1,656,547	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	801,068	829,532	901,250	980,963	1,103,679	1,123,390	985,238	3.5%	-12.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	30,451,090	29,321,328	34,741,574	36,047,779	40,736,269	46,925,775	43,472,691	6.1%	-7.4%
Licenses & Permits	2,585,890	2,956,438	3,335,435	3,836,194	4,777,256	4,658,091	3,457,931	5.0%	-25.8%
Service Revenue & Charges	13,963,562	13,311,363	15,338,654	15,882,275	17,966,767	17,707,683	20,128,362	6.3%	13.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	13,901,638	13,053,527	16,067,485	16,329,310	17,992,246	24,560,001	19,886,398	6.1%	-19.0%
Revenues from State Sources	15,193,242	15,107,040	15,533,564	16,135,780	18,029,129	20,329,405	18,111,087	3.0%	-10.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,276,998	2,372,712	1,987,333	2,441,516	2,838,907	2,432,101	2,630,570	2.4%	8.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	11,231,799	11,353,061	11,558,505	11,979,934	13,083,417	14,301,055	13,627,462	3.3%	-4.7%
Manufacturer's Depreciation Reimbursement	352,661	214,794	283,986	373,461	388,386	322,122	331,748	-1.0%	3.0%
State Grants	1,331,784	1,166,474	1,703,740	1,340,869	1,718,419	3,274,127	1,521,307	2.2%	-53.5%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,212,980	5,286,261	5,235,532	5,659,984	5,327,683	6,019,015	5,901,668	10.7%	-1.9%
Revenues from Other Local Sources	7,706,018	7,644,626	6,925,190	7,534,051	20,580,270	13,656,296	8,225,441	1.1%	-39.8%
Total Expenditures (County only)	108,052,182	109,080,794	107,493,886	109,059,380	125,677,939	141,015,932	134,897,499	3.8%	-4.3%
Administration	20,838,296	22,018,115	23,229,211	25,760,915	25,992,614	30,888,991	33,438,147	8.2%	8.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	33,704,171	35,391,507	37,456,916	39,218,850	40,318,974	44,818,459	48,202,687	6.1%	7.6%
Transportation	8,107,650	7,820,993	10,225,249	8,383,945	9,392,246	9,587,342	9,020,134	1.8%	-5.9%
Health & Human Services	6,343,467	7,765,128	8,591,368	8,651,330	9,408,422	10,510,936	10,347,147	8.5%	-1.6%
Environment & Housing	7,250,006	7,817,505	7,460,174	8,147,170	8,951,624	9,867,066	8,117,590	1.9%	-17.7%
Recreation & Culture	6,025,178	5,693,790	6,134,781	6,619,498	7,055,283	6,285,044	9,256,523	7.4%	47.3%
Debt Service/Interest on Debt	2,468,794	2,336,330	2,210,517	2,072,766	2,035,593	10,321,030	2,164,699	-2.2%	-79.0%
Land Purchase & Facility Construction	15,999,420	11,605,176	3,238,722	0	11,890,445	6,268,949	830,212	-38.9%	-86.8%
All Other	7,315,200	8,632,250	8,946,948	10,204,906	10,632,738	12,468,115	13,520,360	10.8%	8.4%

Lexington County

	FY 03 /1 /2	FY 04 /3	FY 05 /3 /4	FY 06 /3	FY 07 /3	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	28,347,850	29,407,329	32,594,168	35,821,294	39,611,059	41,799,380	41,004,818	6.3%	-1.9%
Revenues from Local Sources	23,942,680	25,181,252	28,147,938	30,564,036	33,146,200	35,288,816	34,918,207	6.5%	-1.1%
Current Property Taxes	5,921,790	7,043,716	7,305,638	7,522,255	7,768,782	8,163,607	8,787,206	6.8%	7.6%
Current Real & Personal Property Taxes	5,575,650	6,606,647	6,865,328	7,120,757	7,261,355	7,613,108	8,092,528	6.4%	6.3%
Fee In Lieu of Property Tax	103,117	132,794	120,904	121,882	149,359	186,282	330,130	21.4%	77.2%
All Other	243,023	304,275	319,406	279,616	358,069	364,218	364,548	7.0%	0.1%
Local Options Sales Tax	28,697	28,355	74,965	774,104	823,447	846,508	987,019	80.3%	16.6%
Local Hospitality Tax	0	771,779	1,236,308	6,902	0	0	0	n/a	n/a
Local Accommodations Tax	132,080	81,837	81,864	99,266	112,639	75,183	52,766	-14.2%	-29.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	41,705	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	17,860,113	17,255,565	19,449,163	22,161,509	24,441,332	26,203,518	25,049,511	5.8%	-4.4%
Licenses & Permits	11,727,848	11,095,801	12,460,994	13,673,554	15,154,396	17,060,937	17,036,843	6.4%	-0.1%
Service Revenue & Charges	5,065,937	5,294,477	5,144,004	5,988,764	5,934,171	6,066,479	5,581,323	1.6%	-8.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,066,329	865,287	1,844,165	2,499,191	3,352,765	3,076,102	2,431,345	14.7%	-21.0%
Revenues from State Sources	2,676,797	2,724,723	2,695,585	4,034,473	3,479,343	5,054,751	4,566,486	9.3%	-9.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	332,838	369,745	405,411	399,950	411,697	429,500	435,091	4.6%	1.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,970,894	1,955,214	1,993,937	2,110,152	2,306,185	2,532,203	2,591,755	4.7%	2.4%
Manufacturer's Depreciation Reimbursement	12,998	30,183	26,228	19,346	41,175	32,598	23,765	10.6%	-27.1%
State Grants	360,067	369,581	270,009	1,505,025	720,286	2,060,450	1,515,875	27.1%	-26.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,422,126	1,123,876	1,424,701	838,512	1,638,227	1,056,352	1,300,690	-1.5%	23.1%
Revenues from Other Local Sources	306,246	377,478	325,944	384,273	1,347,289	399,461	219,435	-5.4%	-45.1%
Total Expenditures (Cities only)	29,013,511	30,904,533	34,221,294	52,960,189	50,671,882	62,944,023	72,190,033	16.4%	14.7%
Administration	8,132,541	9,370,267	11,190,449	8,577,218	8,384,290	9,760,866	10,076,146	3.6%	3.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	13,116,143	13,495,335	14,803,385	16,811,356	18,626,520	19,547,808	22,267,262	9.2%	13.9%
Transportation	1,174,971	1,339,996	1,365,498	1,133,617	1,740,280	2,992,835	980,110	-3.0%	-67.3%
Health & Human Services	8,186	4,272	3,378	414,775	0	175	0	-100.0%	n/a
Environment & Housing	2,520,901	2,945,495	3,733,347	3,838,659	3,228,290	4,415,570	4,833,729	11.5%	9.5%
Recreation & Culture	875,129	1,081,121	1,071,887	1,953,001	2,119,973	2,299,835	2,871,343	21.9%	24.8%
Debt Service/Interest on Debt	485,436	395,596	537,375	6,253,418	6,680,737	9,732,788	24,216,682	91.9%	148.8%
Purchase of Land & Facility Construction	2,696,804	2,266,690	1,446,435	11,484,643	7,294,238	11,617,667	4,146,165	7.4%	-64.3%
All Other	3,400	5,761	69,540	2,493,502	2,597,554	2,576,479	2,798,596	206.1%	8.6%

* Cities Included: Batesburg/Leesville, Cayce, Chapin, Gaston, Gilbert, Irmo, Lexington, Pelion, Pine Ridge

South Congaree, Springdale, Summit, Swansea, West Columbia

/1 In FY 03 Summit was excluded.

/2 In FY 03 West Columbia was estimated.

/3 In FY 04 , 05, 06, & 07 Gaston was excluded

/4 In FY 05 South Congaree & Summit were excluded

Lexington County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	150,352,423	161,660,188	168,566,650	186,659,910	208,118,831	181,100,217	192,257,783	4.2%	6.2%
Owner Occupied	36,840,567	42,642,891	45,458,419	61,065,546	67,868,477	22,618,031	26,868,950	-5.1%	18.8%
Agricultural (Private)	497,395	510,404	523,175	476,797	505,662	595,220	606,594	3.4%	1.9%
Agricultural (Corporate)	26,939	27,343	28,118	29,476	32,248	30,831	28,492	0.9%	-7.6%
Commercial/Rental	41,624,425	44,905,888	47,549,375	56,274,274	61,035,716	70,817,716	75,904,350	10.5%	7.2%
Personal Property (Vehicles)	33,081,283	34,251,836	34,428,992	30,267,827	32,307,404	34,984,688	33,794,874	0.4%	-3.4%
Other Personal Property	2,503,261	2,712,475	2,635,349	2,613,760	3,509,017	4,577,425	5,167,181	12.8%	12.9%
Manufacturing	8,514,419	8,047,892	7,802,943	6,814,762	7,012,282	7,869,435	8,642,780	0.2%	9.8%
Utility	13,869,224	14,714,628	14,981,396	14,895,643	20,547,991	23,220,376	23,302,862	9.0%	0.4%
Business Personal	7,676,838	7,820,331	8,733,899	7,667,495	8,421,223	10,438,007	11,232,855	6.5%	7.6%
Motor Carrier	453,563	409,416	412,203	458,711	513,533	630,028	617,961	5.3%	-1.9%
Fee-in-Lieu and Joint Industrial Park	5,264,509	5,617,084	6,012,781	6,095,621	6,365,278	5,318,461	6,090,885	2.5%	14.5%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	69,050,719	65,120,087	56,829,629	75,438,091	88,027,363	78,977,729	86,712,359	3.9%	9.8%
Owner Occupied	24,489,155	23,718,520	20,786,723	30,788,848	35,190,375	32,470,974	35,953,973	6.6%	10.7%
Agricultural (Private)	195,263	177,550	153,172	169,503	190,500	174,668	186,166	-0.8%	6.6%
Agricultural (Corporate)	10,575	9,512	8,232	10,479	12,149	9,047	8,744	-3.1%	-3.4%
Commercial/Rental	16,340,579	15,621,042	13,921,227	20,005,704	22,994,191	20,781,529	23,295,299	6.1%	12.1%
Personal Property (Vehicles)	12,986,782	11,914,904	10,079,918	10,760,320	12,171,277	10,266,291	10,371,760	-3.7%	1.0%
Other Personal Property	982,710	943,566	771,562	929,201	1,321,964	1,343,250	1,585,825	8.3%	18.1%
Manufacturing	3,342,522	2,799,554	2,284,500	2,422,672	2,641,761	2,309,293	2,652,498	-3.8%	14.9%
Utility	5,444,667	5,118,657	4,386,165	5,295,454	7,741,114	6,814,042	7,151,726	4.7%	5.0%
Business Personal	3,013,711	2,720,394	2,557,060	2,725,822	3,172,556	3,063,044	3,447,401	2.3%	12.5%
Motor Carrier	178,056	142,420	120,682	163,073	193,465	184,882	189,654	1.1%	2.6%
Fee-in-Lieu and Joint Industrial Park	2,066,698	1,953,969	1,760,387	2,167,015	2,398,012	1,560,708	1,869,313	-1.7%	19.8%

Marion County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	80,399,497	82,933,430	77,419,749	79,210,796	85,180,915	92,399,986	85,463,756	1.0%	-7.5%
Revenues from Local Sources	31,471,199	34,658,672	29,634,565	31,157,336	36,142,006	36,162,702	35,419,357	2.0%	-2.1%
Current Property Taxes	15,803,437	15,532,139	14,896,605	14,498,305	16,347,675	15,461,776	16,046,811	0.3%	3.8%
Current Real & Personal Property Taxes	14,902,539	14,557,569	14,152,484	13,729,346	15,342,929	14,312,159	14,774,025	-0.1%	3.2%
Fee In Lieu of Property Tax (only Counties and Cities)	167,887	119,177	134,923	42,843	104,964	227,285	266,159	8.0%	17.1%
All Other	733,012	855,393	609,199	726,116	899,782	922,332	1,006,627	5.4%	9.1%
Local Options Sales Tax	2,066,526	1,755,343	1,983,876	1,026,150	2,281,598	2,504,137	2,197,201	1.0%	-12.3%
Local Hospitality Tax	0	0	129,786	210,275	222,868	348,394	385,250	n/a	10.6%
Local Accommodations Tax	0	0	0	9,145	1,463	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	13,601,236	17,371,190	12,624,298	15,413,461	17,288,403	17,848,395	16,790,094	3.6%	-5.9%
Licenses & Permits	1,909,032	2,182,033	2,227,676	3,272,975	3,291,952	3,193,782	3,206,317	9.0%	0.4%
Service Revenue & Charges	6,423,905	6,231,445	6,479,077	7,315,025	9,012,278	8,904,842	8,216,564	4.2%	-7.7%
Bonds & Leases	1,308,500	5,186,206	314,640	176,000	176,000	176,000	286,041	-22.4%	62.5%
Miscellaneous	3,959,799	3,771,506	3,602,905	4,649,461	4,808,173	5,573,771	5,081,172	4.2%	-8.8%
Revenues from State Sources	34,411,678	32,686,533	34,185,110	34,492,669	36,263,839	40,926,589	38,077,134	1.7%	-7.0%
Reimbursements for Property Tax Relief (Tier 1)	1,695,807	1,485,932	1,639,825	1,588,849	1,588,850	1,588,849	1,595,577	-1.0%	0.4%
Homestead Exemption (Tier 2) /1	738,851	1,246,067	1,128,409	1,068,338	1,391,527	1,427,384	1,475,725	12.2%	3.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,312,444	1,520,156	n/a	15.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,187,556	979,844	n/a	-17.5%
State-Shared Taxes (Aid to Subdivisions)	2,386,447	2,377,859	2,444,507	2,552,078	2,690,563	2,984,782	2,904,534	3.3%	-2.7%
Manufacturer's Depreciation Reimbursement	379,380	458,192	480,126	364,564	501,375	832,818	459,762	3.3%	-44.8%
State Grants	10,737,192	9,483,466	9,774,937	7,630,018	8,446,722	9,036,930	9,879,487	-1.4%	9.3%
Education Finance Act (EFA)	12,370,424	11,650,038	12,083,811	14,305,027	14,625,821	15,049,632	13,255,457	1.2%	-11.9%
Education Improvement Act (EIA)	5,424,620	4,855,963	5,058,907	6,218,619	6,330,371	6,948,313	5,493,773	0.2%	-20.9%
Education Lottery	678,958	1,129,016	1,574,587	765,176	688,609	557,881	512,819	-4.6%	-8.1%
Revenues from Federal Sources	14,032,457	15,262,084	13,311,135	13,109,861	12,244,942	11,471,893	11,709,665	-3.0%	2.1%
Revenues from Other Local Sources	484,163	326,141	288,940	450,930	530,128	489,307	635,021	4.6%	29.8%
Total Expenditures (School Dist., Counties, & Cities)	77,841,133	87,559,176	78,107,556	81,405,608	82,113,662	85,858,800	87,055,581	1.9%	1.4%
Administration	24,463,464	25,519,308	25,780,285	27,654,428	28,406,101	30,268,221	31,109,191	4.1%	2.8%
Instruction	27,262,392	27,887,436	27,921,988	28,147,854	28,477,095	30,180,370	30,073,162	1.6%	-0.4%
Public Safety	7,891,748	7,741,402	8,040,495	8,175,064	9,535,823	9,151,639	9,640,651	3.4%	5.3%
Transportation	2,043,467	2,097,536	2,937,499	1,900,243	2,058,546	2,016,865	2,289,951	1.9%	13.5%
Health & Human Services	2,520,483	1,802,577	1,963,869	1,923,528	2,004,401	1,948,950	1,978,067	-4.0%	1.5%
Environment & Housing	3,063,555	3,119,282	3,007,803	3,039,528	3,644,595	3,637,493	3,287,515	1.2%	-9.6%
Recreation & Culture	2,514,038	2,267,993	2,614,286	2,666,316	3,223,119	3,145,374	3,314,244	4.7%	5.4%
Debt Service/Interest on Debt /4	1,453,584	6,519,872	1,209,787	2,632,877	2,674,239	3,005,193	2,840,198	11.8%	-5.5%
Land Purchase & Facility Construction	6,056,700	8,659,560	2,441,104	3,007,111	782,108	1,299,323	1,305,453	-22.6%	0.5%
All Other	571,702	1,944,210	2,190,440	2,258,659	1,307,635	1,205,372	1,217,149	13.4%	1.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Marion County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	15,803,437	15,532,139	14,896,605	14,498,305	16,347,675	15,461,776	16,046,811	0.3%	3.8%
School District Total	7,916,259	7,810,480	8,142,985	7,954,067	8,151,133	7,351,365	7,910,234	0.0%	7.6%
County Total	5,073,838	5,025,983	4,473,430	3,127,722	5,196,660	5,503,572	5,335,346	0.8%	-3.1%
Cities Total	2,813,340	2,695,676	2,280,190	3,416,516	2,999,882	2,606,839	2,801,231	-0.1%	7.5%

Assessed Property Values for Tax Years	2002*	2003	2004	2005	2006	2007*	2008		
Total Assessed Value	80,262,225	79,846,667	74,922,320	71,036,365	72,490,421	70,966,279	75,038,098	-1.1%	5.7%
Owner Occupied (4% assessment ratio)	21,609,044	21,678,951	21,830,490	22,192,344	22,111,754	22,228,736	25,017,590	2.5%	12.5%
Agricultural (Private) (4%)	1,483,963	1,478,730	1,448,311	1,518,550	1,458,479	1,476,762	1,493,506	0.1%	1.1%
Agricultural (Corporate) (6%)	1,062,447	1,055,522	1,042,003	1,071,330	767,201	666,115	646,937	-7.9%	-2.9%
Commercial/Rental (6%)	15,931,066	16,303,637	16,564,704	16,993,237	17,291,603	18,069,383	20,601,545	4.4%	14.0%
Personal Property (Vehicles) /6	13,876,280	12,467,685	12,895,383	10,423,720	10,595,315	10,582,376	9,603,220	-6.0%	-9.3%
Other Personal Property County (10.5%)	912,050	808,900	568,420	593,790	580,400	535,700	552,070	-8.0%	3.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	9,759,626	11,534,760	5,708,350	5,604,500	5,494,870	4,979,730	3,617,250	-15.2%	-27.4%
Utility (10.5%)	5,910,230	6,110,040	5,762,640	6,347,490	7,147,155	6,798,960	7,248,980	3.5%	6.6%
Business Personal (10.5%)	3,102,090	2,840,820	2,820,830	2,554,690	3,115,560	3,211,280	3,517,740	2.1%	9.5%
Motor Carrier (9.5%)	787,725	733,200	731,323	780,088	846,657	922,974	932,533	2.9%	1.0%
Fee-in-Lieu and Joint Industrial Park /7	5,827,704	4,834,422	5,549,866	2,956,626	3,081,427	1,494,263	1,806,727	-17.7%	20.9%

Total Average Millage Rates /2	273.9	280.4	288.1	304.6	313.4	317.7	323.1	2.8%	1.7%
School Districts /3	119.8	116.4	130.6	134.3	134.4	144.5	146.9	3.5%	1.7%
Counties /4	65.9	66.8	62.8	47.2	77.2	82.2	75.4	2.3%	-8.2%
Cities & Special Purpose Districts /5	88.2	97.2	94.8	123.0	101.8	91.1	100.8	2.2%	10.6%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	15,803,437	15,532,139	14,896,605	14,498,305	16,347,675	15,461,776	16,046,811	0.3%	3.8%
Owner Occupied	2,430,395	2,194,490	2,830,565	2,887,287	3,448,612	2,303,347	2,367,041	-0.4%	2.8%
Agricultural (Private)	334,099	336,038	400,350	360,123	328,355	323,366	333,518	0.0%	3.1%
Agricultural (Corporate)	239,199	239,865	63,814	92,363	82,789	77,582	70,678	-18.4%	-8.9%
Commercial/Rental	3,586,714	3,704,962	5,707,283	5,444,113	6,944,225	6,894,681	7,315,560	12.6%	6.1%
Personal Property (Vehicles)	3,124,101	2,833,251	2,333,510	2,166,288	2,001,022	2,160,288	2,095,495	-6.4%	-3.0%
Other Personal Property County	205,339	183,821	213,310	270,735	284,095	300,301	304,287	6.8%	1.3%
Manufacturing	2,365,165	2,740,423	1,020,454	844,782	802,859	813,446	828,742	-16.0%	1.9%
Utility	1,330,627	1,388,492	1,694,046	1,817,086	1,755,302	1,772,509	1,850,485	5.7%	4.4%
Business Personal	698,403	645,569	262,876	245,591	268,356	256,521	320,795	-12.2%	25.1%
Motor Carrier	177,348	166,618	362,925	369,938	413,679	458,565	470,278	17.6%	2.6%
Fee-in-Lieu and Joint Industrial Park	1,312,047	1,098,611	7,472	0	18,381	101,170	89,931	-36.0%	-11.1%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Marion County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	52,237,247	57,834,975	52,864,138	54,203,547	54,832,238	57,437,442	55,634,290	1.1%	-3.1%
Revenues from Local Sources	13,392,434	16,681,982	12,057,229	12,727,825	13,372,110	12,468,682	12,916,576	-0.6%	3.6%
Current Property Taxes	7,916,259	7,810,480	8,142,985	7,954,067	8,151,133	7,351,365	7,910,234	0.0%	7.6%
Current Real & Personal Property Taxes	7,835,148	7,731,541	8,064,569	7,865,348	8,067,097	7,236,577	7,780,927	-0.1%	7.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	81,111	78,939	78,416	88,719	84,036	114,788	129,307	8.1%	12.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	5,476,175	8,871,502	3,914,244	4,773,758	5,220,977	5,117,317	5,006,342	-1.5%	-2.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,336,646	1,303,762	1,350,043	1,485,655	1,676,065	1,512,201	1,148,026	-2.5%	-24.1%
Bonds & Leases	1,308,500	5,186,206	314,640	176,000	176,000	176,000	286,041	-22.4%	62.5%
Miscellaneous	2,831,029	2,381,534	2,249,561	3,112,103	3,368,912	3,429,116	3,572,275	4.0%	4.2%
Revenues from State Sources	28,564,142	28,274,862	28,641,627	29,821,717	30,873,384	35,916,431	32,443,403	2.1%	-9.7%
Reimbursements for Property Tax Relief (Tier 1)	1,695,807	1,485,932	1,639,825	1,588,849	1,588,850	1,588,849	1,595,577	-1.0%	0.4%
Homestead Exemption (Tier 2) /1	151,828	637,676	581,575	606,677	679,340	681,317	691,451	28.7%	1.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,312,444	1,520,156	n/a	15.8%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,187,556	979,844	n/a	-17.5%
State-Shared Taxes (Aid to Subdivisions)	116,938	143,295	173,449	147,616	147,617	147,615	147,616	4.0%	0.0%
Manufacturer's Depreciation Reimbursement	141,771	210,468	173,478	198,592	206,886	569,121	198,197	5.7%	-65.2%
State Grants 4/	7,983,796	8,162,474	7,355,995	5,991,161	6,605,890	7,873,703	8,048,513	0.1%	2.2%
Education Finance Act (EFA)	12,370,424	11,650,038	12,083,811	14,305,027	14,625,821	15,049,632	13,255,457	1.2%	-11.9%
Education Improvement Act (EIA)	5,424,620	4,855,963	5,058,907	6,218,619	6,330,371	6,948,313	5,493,773	0.2%	-20.9%
Education Lottery	678,958	1,129,016	1,574,587	765,176	688,609	557,881	512,819	-4.6%	-8.1%
Revenues from Federal Sources	10,280,671	12,878,131	12,165,282	11,654,005	10,586,744	10,365,897	10,651,732	0.6%	2.8%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	54,232,492	61,826,898	52,752,624	54,371,782	53,736,803	57,839,465	57,984,265	1.1%	0.3%
Administration	18,874,959	18,973,383	19,715,533	20,622,685	21,075,737	23,034,141	23,319,487	3.6%	1.2%
Instruction	27,262,392	27,887,436	27,921,988	28,147,854	28,477,095	30,180,370	30,073,162	1.6%	-0.4%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	219,636	210,869	183,164	155,424	157,889	138,560	106,670	-11.3%	-23.0%
Environment & Housing	0	0	207	0	0	0	0	n/a	n/a
Recreation & Culture	782,558	803,905	861,533	907,473	1,283,763	1,314,787	1,388,460	10.0%	5.6%
Debt Service/Interest on Debt	1,100,314	6,284,074	969,717	849,228	861,608	863,325	868,059	-3.9%	0.5%
Purchase of Land & Facility Construction	5,515,227	6,509,511	1,419,016	1,686,691	748,158	1,299,323	1,305,453	-21.3%	0.5%
All Other	477,406	1,157,720	1,681,466	2,002,427	1,132,553	1,008,959	922,974	11.6%	-8.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Marion County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	15,377,001	14,199,930	15,041,700	12,600,504	17,505,147	18,303,897	17,934,375	2.6%	-2.0%
Revenues from Local Sources	10,578,848	10,409,268	9,950,198	8,173,014	12,919,114	13,483,063	12,717,355	3.1%	-5.7%
Current Property Taxes	5,073,838	5,025,983	4,473,430	3,127,722	5,196,660	5,503,572	5,335,346	0.8%	-3.1%
Current Real & Personal Property Taxes	4,509,175	4,454,194	4,098,482	2,822,220	4,602,388	4,793,997	4,570,512	0.2%	-4.7%
Fee In Lieu of Property Tax	148,827	78,762	93,532	0	58,548	153,799	188,734	4.0%	22.7%
All Other	415,837	493,027	281,417	305,502	535,724	555,776	576,100	5.6%	3.7%
Local Options Sales Tax (1%)	1,391,864	1,079,541	1,275,764	254,833	1,453,634	1,618,519	1,321,566	-0.9%	-18.3%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,113,146	4,303,744	4,201,004	4,790,459	6,268,821	6,360,972	6,060,442	6.7%	-4.7%
Licenses & Permits	235,175	224,839	247,734	264,332	332,879	349,941	251,784	1.1%	-28.0%
Service Revenue & Charges	3,123,699	2,997,317	3,048,686	3,415,459	4,837,352	4,414,325	4,454,136	6.1%	0.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	754,272	1,081,588	904,584	1,110,668	1,098,590	1,596,706	1,354,522	10.2%	-15.2%
Revenues from State Sources	3,430,897	2,945,899	4,262,535	3,088,538	3,948,295	3,861,546	4,314,239	3.9%	11.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	367,884	385,520	323,119	222,608	458,845	480,648	509,785	5.6%	6.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,810,317	1,798,869	1,822,185	1,915,554	2,033,242	2,280,292	2,217,961	3.4%	-2.7%
Manufacturer's Depreciation Reimbursement	126,041	135,121	188,599	31,739	163,557	136,193	131,905	0.8%	-3.1%
State Grants	1,126,656	626,389	1,928,631	918,637	1,292,650	964,413	1,454,588	4.3%	50.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,008,719	529,133	544,777	900,981	637,738	610,933	630,151	-7.5%	3.1%
Revenues from Other Local Sources	358,537	315,630	284,191	437,971	0	348,355	272,630	-4.5%	-21.7%
Total Expenditures (County only)	14,600,988	15,035,247	15,795,514	16,884,583	18,678,161	18,210,258	18,591,444	4.1%	2.1%
Administration	3,843,399	4,646,186	3,974,546	4,703,800	5,071,683	4,945,346	5,585,502	6.4%	12.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,339,671	4,194,269	4,783,220	4,648,877	6,039,926	5,470,161	5,663,742	4.5%	3.5%
Transportation	1,078,898	1,189,172	2,054,041	921,731	1,178,921	1,040,833	1,278,362	2.9%	22.8%
Health & Human Services	2,298,947	1,589,808	1,780,705	1,768,104	1,846,512	1,810,390	1,871,397	-3.4%	3.4%
Environment & Housing	1,448,806	1,423,116	1,419,565	1,567,327	1,917,320	1,994,842	1,608,646	1.8%	-19.4%
Recreation & Culture	795,546	811,637	944,717	803,272	1,200,644	1,156,232	1,207,689	7.2%	4.5%
Debt Service/Interest on Debt	327,254	221,741	212,396	1,174,875	1,248,073	1,599,542	1,136,216	23.1%	-29.0%
Land Purchase & Facility Construction	374,171	859,571	459,586	1,135,956	0	0	0	-100.0%	n/a
All Other	94,296	99,747	166,738	160,641	175,082	192,912	239,890	16.8%	24.4%

Marion County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1 /2	FY 04 /1 /2	FY 05 /1 /2	FY 06 /1	FY 07 /1	FY 08 /1	FY 09 /1		
Total Revenues (Cities only)	12,785,249	10,898,525	9,513,911	12,406,745	12,843,530	16,658,647	11,895,091	-1.2%	-28.6%
Revenues from Local Sources	7,499,917	7,567,422	7,627,138	10,256,497	9,850,782	10,210,957	9,785,426	4.5%	-4.2%
Current Property Taxes	2,813,340	2,695,676	2,280,190	3,416,516	2,999,882	2,606,839	2,801,231	-0.1%	7.5%
Current Real & Personal Property Taxes	2,558,216	2,371,834	1,989,433	3,041,778	2,673,444	2,281,585	2,422,586	-0.9%	6.2%
Fee In Lieu of Property Tax	19,060	40,415	41,391	42,843	46,416	73,486	77,425	26.3%	5.4%
All Other	236,064	283,427	249,366	331,895	280,022	251,768	301,220	4.1%	19.6%
Local Options Sales Tax	674,662	675,802	708,112	771,317	827,964	885,618	875,635	4.4%	-1.1%
Local Hospitality Tax	0	0	129,786	210,275	222,868	348,394	385,250	n/a	10.6%
Local Accommodations Tax	0	0	0	9,145	1,463	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	4,011,915	4,195,944	4,509,050	5,849,244	5,798,605	6,370,106	5,723,310	6.1%	-10.2%
Licenses & Permits	1,673,857	1,957,194	1,979,942	3,008,643	2,959,073	2,843,841	2,954,533	9.9%	3.9%
Service Revenue & Charges	1,963,560	1,930,366	2,080,348	2,413,911	2,498,861	2,978,316	2,614,402	4.9%	-12.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	374,498	308,384	448,760	426,690	340,671	547,949	154,375	-13.7%	-71.8%
Revenues from State Sources	2,416,639	1,465,772	1,280,948	1,582,414	1,442,160	1,148,612	1,319,492	-9.6%	14.9%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	219,139	222,871	223,715	239,053	253,342	265,419	274,489	3.8%	3.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	459,192	435,695	448,873	488,908	509,704	556,875	538,957	2.7%	-3.2%
Manufacturer's Depreciation Reimbursement	111,568	112,603	118,049	134,233	130,932	127,504	129,660	2.5%	1.7%
State Grants	1,626,740	694,603	490,311	720,220	548,182	198,814	376,386	-21.6%	89.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,743,067	1,854,820	601,076	554,875	1,020,460	495,063	427,782	-26.6%	-13.6%
Revenues from Other Local Sources	125,626	10,511	4,749	12,959	530,128	140,952	362,391	19.3%	157.1%
Total Expenditures (Cities only)	9,007,653	10,697,031	9,559,418	10,149,243	9,698,698	9,809,077	10,479,872	2.6%	6.8%
Administration	1,745,106	1,899,739	2,090,206	2,327,943	2,258,681	2,288,734	2,204,202	4.0%	-3.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,552,077	3,547,133	3,257,275	3,526,187	3,495,897	3,681,478	3,976,909	1.9%	8.0%
Transportation	964,569	908,364	883,458	978,512	879,625	976,032	1,011,589	0.8%	3.6%
Health & Human Services	1,900	1,900	0	0	0	0	0	-100.0%	n/a
Environment & Housing	1,614,749	1,696,166	1,588,031	1,472,201	1,727,275	1,642,651	1,678,869	0.7%	2.2%
Recreation & Culture	935,934	652,451	808,036	955,571	738,712	674,355	718,095	-4.3%	6.5%
Debt Service/Interest on Debt	26,016	14,057	27,674	608,774	564,558	542,326	835,923	78.3%	54.1%
Purchase of Land & Facility Construction	167,302	1,290,478	562,502	184,464	33,950	0	0	-100.0%	n/a
All Other	0	686,743	342,236	95,591	0	3,501	54,285	n/a	1450.6%

* Cities Included: Marion, Mullins, Nichols & Sellers.

/1 In FYs 03-09 Sellers was excluded.

/2 In Fys 03, 04, & 05 Nichols was excluded.

Marion County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	7,916,259	7,810,480	2,390,768	2,645,153	3,536,047	4,103,248	4,642,334	-8.5%	13.1%
Owner Occupied	892,055	1,038,111	-352,513	-217,038	125,126	310,143	560,308	-7.5%	80.7%
Agricultural (Private)	177,717	172,166	92,051	89,101	87,540	94,853	101,496	-8.9%	7.0%
Agricultural (Corporate)	127,237	122,893	14,672	22,852	22,072	22,757	21,509	-25.6%	-5.5%
Commercial/Rental	1,907,877	1,898,205	1,312,256	1,346,980	1,851,338	2,022,424	2,226,269	2.6%	10.1%
Personal Property (Vehicles)	1,661,799	1,451,591	536,536	535,982	533,475	633,679	637,700	-14.8%	0.6%
Other Personal Property	109,226	94,179	49,046	66,985	75,740	88,088	92,600	-2.7%	5.1%
Manufacturing	1,168,796	1,342,973	203,607	198,415	186,060	171,939	171,205	-27.4%	-0.4%
Utility	707,799	711,382	389,506	449,582	467,966	519,932	563,139	-3.7%	8.3%
Business Personal	371,501	330,752	60,442	60,764	71,544	75,245	97,624	-20.0%	29.7%
Motor Carrier	94,337	85,365	83,446	91,530	110,287	134,511	143,115	7.2%	6.4%
Fee-in-Lieu and Joint Industrial Park	697,916	562,864	1,718	0	4,900	29,676	27,368	-41.7%	-7.8%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	5,292,895	5,332,740	1,937,679	1,486,475	2,944,957	3,263,327	3,180,455	-8.1%	-2.5%
Owner Occupied	1,425,009	1,447,878	618,866	481,616	984,914	1,106,286	1,086,348	-4.4%	-1.8%
Agricultural (Private)	97,860	98,760	44,253	31,282	50,304	53,941	52,068	-10.0%	-3.5%
Agricultural (Corporate)	70,063	70,495	7,054	8,023	12,683	12,941	11,034	-26.5%	-14.7%
Commercial/Rental	1,050,575	1,088,875	630,858	472,898	1,063,848	1,150,100	1,142,091	1.4%	-0.7%
Personal Property (Vehicles)	915,072	832,683	257,936	188,173	306,554	360,357	327,145	-15.8%	-9.2%
Other Personal Property	60,145	54,024	23,578	23,517	43,523	50,093	47,505	-3.9%	-5.2%
Manufacturing	643,599	770,375	97,883	69,660	106,917	97,777	87,829	-28.2%	-10.2%
Utility	389,750	408,073	187,252	157,840	268,910	295,672	288,894	-4.9%	-2.3%
Business Personal	204,567	189,731	29,057	21,333	41,112	42,790	50,082	-20.9%	17.0%
Motor Carrier	51,947	48,968	40,116	32,134	63,375	76,493	73,419	5.9%	-4.0%
Fee-in-Lieu and Joint Industrial Park	384,308	322,878	826	0	2,816	16,876	14,040	-42.4%	-16.8%

Marlboro County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	65,245,067	54,131,842	59,122,765	71,185,542	77,842,806	69,302,179	68,081,288	0.7%	-1.8%
Revenues from Local Sources	29,008,508	22,424,500	24,753,065	27,415,663	37,434,837	26,023,306	27,968,111	-0.6%	7.5%
Current Property Taxes	13,811,281	14,281,418	14,143,044	16,044,835	16,123,680	16,027,101	15,898,425	2.4%	-0.8%
Current Real & Personal Property Taxes	12,061,831	12,652,773	12,618,962	15,268,390	14,235,586	14,059,086	14,640,420	3.3%	4.1%
Fee In Lieu of Property Tax (only Counties and Cities)	1,214,005	1,120,075	832,787	127,451	1,261,857	1,269,187	544,726	-12.5%	-57.1%
All Other	535,446	508,570	691,295	648,993	626,237	698,829	713,279	4.9%	2.1%
Local Options Sales Tax	1,605,323	1,495,605	1,506,129	2,209,828	1,373,969	1,390,820	1,501,602	-1.1%	8.0%
Local Hospitality Tax	0	131,244	131,244	202,335	221,243	223,731	225,662	n/a	0.9%
Local Accommodations Tax	48,490	97,581	96,027	17,475	125,808	35,504	31,896	-6.7%	-10.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	13,543,414	6,418,652	8,876,621	8,941,190	19,590,138	8,346,150	10,310,526	-4.4%	23.5%
Licenses & Permits	936,148	782,462	906,054	929,727	1,001,403	1,041,471	1,128,800	3.2%	8.4%
Service Revenue & Charges	4,420,133	4,148,247	4,001,328	4,408,800	4,776,484	4,654,754	5,105,596	2.4%	9.7%
Bonds & Leases	6,815,000	0	1,975,000	0	10,947,706	1,755,020	1,907,429	-19.1%	8.7%
Miscellaneous	1,372,133	1,487,943	1,994,239	3,602,663	2,864,545	894,905	2,168,701	7.9%	142.3%
Revenues from State Sources	28,765,789	24,390,476	26,252,754	30,012,470	31,357,303	34,016,992	29,781,854	0.6%	-12.5%
Reimbursements for Property Tax Relief (Tier 1)	990,059	990,059	990,058	990,059	990,059	990,059	990,059	0.0%	0.0%
Homestead Exemption (Tier 2) /1	939,131	943,649	953,777	1,168,342	1,140,416	1,177,352	1,190,593	4.0%	1.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	722,753	893,526	n/a	23.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,777,247	1,606,474	n/a	-9.6%
State-Shared Taxes (Aid to Subdivisions)	2,054,880	2,003,772	2,063,890	2,268,572	2,334,741	2,619,237	2,496,815	3.3%	-4.7%
Manufacturer's Depreciation Reimbursement	203,094	436,204	304,636	377,298	420,595	252,291	248,073	3.4%	-1.7%
State Grants	10,585,337	6,867,710	6,831,276	6,989,928	7,577,262	7,102,900	7,171,556	-6.3%	1.0%
Education Finance Act (EFA)	9,453,084	9,086,487	9,263,366	11,509,102	11,757,164	12,182,651	10,711,269	2.1%	-12.1%
Education Improvement Act (EIA)	4,200,191	3,511,701	4,736,044	5,899,415	5,762,811	6,815,453	4,058,502	-0.6%	-40.5%
Education Lottery	340,013	550,895	1,109,706	809,753	1,374,255	377,049	414,987	3.4%	10.1%
Revenues from Federal Sources	7,365,929	7,255,821	8,029,616	7,783,418	8,157,384	9,392,918	10,170,435	5.5%	8.3%
Revenues from Other Local Sources	104,841	61,044	87,330	5,973,991	893,281	118,963	160,887	7.4%	35.2%
Total Expenditures (School Dist., Counties, & Cities)	58,603,156	62,518,891	65,570,257	73,606,728	70,643,579	77,005,490	72,868,497	3.7%	-5.4%
Administration	20,262,424	19,896,674	21,436,655	20,312,341	22,646,085	26,219,235	28,372,554	5.8%	8.2%
Instruction	20,241,590	21,472,026	22,125,765	24,180,742	23,478,898	24,990,940	24,306,199	3.1%	-2.7%
Public Safety	6,215,763	7,881,754	8,525,022	6,333,664	6,712,973	7,817,148	7,873,809	4.0%	0.7%
Transportation	1,598,218	1,057,810	1,316,613	6,584,873	1,352,349	3,107,685	2,957,608	10.8%	-4.8%
Health & Human Services	719,289	661,302	641,339	1,188,009	1,208,965	2,151,163	398,009	-9.4%	-81.5%
Environment & Housing	1,467,232	1,439,379	1,426,423	2,107,468	2,068,890	639,960	1,118,952	-4.4%	74.8%
Recreation & Culture	951,152	1,081,426	1,140,284	1,293,758	1,488,518	1,824,125	1,716,475	10.3%	-5.9%
Debt Service/Interest on Debt /4	2,201,136	3,715,233	2,996,598	3,900,841	4,644,028	3,161,312	3,083,022	5.8%	-2.5%
Land Purchase & Facility Construction	2,368,605	1,439,827	1,964,294	4,160,444	3,289,726	2,139,521	1,537,648	-6.9%	-28.1%
All Other	2,577,747	3,873,460	3,997,264	3,544,588	3,753,147	4,954,401	1,504,221	-8.6%	-69.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Marlboro County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	13,811,281	14,281,418	14,143,044	16,044,835	16,123,680	16,027,101	15,898,425	2.4%	-0.8%
School District Total	9,130,652	9,839,304	9,832,330	10,071,113	10,333,890	9,726,371	10,541,883	2.4%	8.4%
County Total	4,084,581	3,805,971	3,593,946	4,850,226	4,665,528	5,142,490	4,155,751	0.3%	-19.2%
Cities Total	596,048	636,143	716,768	1,123,496	1,124,262	1,158,240	1,200,791	12.4%	3.7%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	65,661,730	66,679,226	64,390,263	63,936,100	65,151,270	66,128,238	67,375,824	0.4%	1.9%
Owner Occupied (4% assessment ratio)	12,043,370	12,256,420	12,307,140	12,070,560	13,595,980	13,727,410	13,601,980	2.0%	-0.9%
Agricultural (Private) (4%)	1,886,680	1,881,970	1,900,840	1,891,940	2,020,550	2,048,980	2,032,960	1.3%	-0.8%
Agricultural (Corporate) (6%)	1,194,260	1,170,520	1,193,550	1,201,380	1,145,360	2,155,560	2,145,870	10.3%	-0.4%
Commercial/Rental (6%)	11,614,419	11,762,190	11,968,370	12,629,060	12,800,590	12,975,218	13,149,690	2.1%	1.3%
Personal Property (Vehicles) /6	10,228,187	9,518,475	8,877,390	8,267,210	7,796,370	7,675,290	7,381,337	-5.3%	-3.8%
Other Personal Property County (10.5%)	411,590	423,050	415,660	486,100	423,690	469,077	426,320	0.6%	-9.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	6,551,410	6,606,970	7,148,298	7,513,610	6,219,700	4,939,300	8,000,530	3.4%	62.0%
Utility (10.5%)	4,654,280	4,843,890	4,912,280	5,356,160	5,595,430	5,591,478	5,706,189	3.5%	2.1%
Business Personal (10.5%)	2,717,830	2,271,420	2,156,340	1,844,730	1,856,090	2,102,010	2,169,640	-3.7%	3.2%
Motor Carrier (9.5%)	757,340	769,580	642,580	536,000	916,780	903,270	874,340	2.4%	-3.2%
Fee-in-Lieu and Joint Industrial Park /7	13,602,364	15,174,741	12,867,815	12,139,350	12,780,730	13,540,645	11,886,968	-2.2%	-12.2%
Total Average Millage Rates /2									
School Districts /3	154.1	162.4	168.1	173.0	173.8	173.0	184.4	3.0%	6.6%
Counties /4	48.1	44.6	47.2	80.7	57.5	61.0	59.2	3.5%	-3.0%
Cities & Special Purpose Districts /5	131.9	126.6	120.3	86.6	128.6	133.5	133.8	0.2%	0.2%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	13,811,281	14,281,418	14,143,044	16,044,835	16,123,680	16,027,101	15,898,425	2.4%	-0.8%
Owner Occupied	735,187	840,938	971,734	1,254,144	1,415,533	773,361	646,082	-2.1%	-16.5%
Agricultural (Private)	417,394	426,046	450,310	534,882	526,986	546,825	556,032	4.9%	1.7%
Agricultural (Corporate)	264,208	264,986	282,753	339,650	298,725	575,268	586,914	14.2%	2.0%
Commercial/Rental	2,569,479	2,662,761	2,835,314	3,570,442	3,338,560	3,462,782	3,596,555	5.8%	3.9%
Personal Property (Vehicles)	2,262,801	2,154,822	2,103,059	2,337,276	2,033,395	2,048,355	2,018,860	-1.9%	-1.4%
Other Personal Property County	91,057	95,771	98,470	137,428	110,504	125,186	116,602	4.2%	-6.9%
Manufacturing	2,663,385	2,615,782	2,526,223	2,251,672	2,884,035	2,587,370	2,732,941	0.4%	5.6%
Utility	1,029,675	1,096,575	1,163,722	1,514,274	1,459,361	1,492,235	1,560,693	7.2%	4.6%
Business Personal	601,271	514,211	510,838	521,535	484,092	560,977	593,416	-0.2%	5.8%
Motor Carrier	167,548	174,220	152,228	151,536	239,108	241,062	239,140	6.1%	-0.8%
Fee-in-Lieu and Joint Industrial Park	3,009,276	3,435,305	3,048,393	3,431,993	3,333,381	3,613,681	3,251,190	1.3%	-10.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Marlboro County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	48,478,018	39,108,058	43,950,888	45,080,980	56,558,707	51,901,560	50,448,266	0.7%	-2.8%
Revenues from Local Sources	17,485,552	11,095,388	13,658,795	12,346,451	22,642,722	13,180,005	15,409,150	-2.1%	16.9%
Current Property Taxes	9,130,652	9,839,304	9,832,330	10,071,113	10,333,890	9,726,371	10,541,883	2.4%	8.4%
Current Real & Personal Property Taxes	9,005,615	9,720,995	9,725,667	9,941,456	10,169,956	9,558,228	10,369,824	2.4%	8.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	125,037	118,309	106,663	129,657	163,934	168,143	172,059	5.5%	2.3%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,354,900	1,256,084	3,826,465	2,275,338	12,308,832	3,453,634	4,867,267	-8.6%	40.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,201,479	1,001,428	989,319	1,086,562	1,059,476	1,276,549	1,144,874	-0.8%	-10.3%
Bonds & Leases	6,815,000	0	1,975,000	0	10,947,706	1,755,020	1,907,429	-19.1%	8.7%
Miscellaneous	338,421	254,656	862,146	1,188,776	301,650	422,065	1,814,964	32.3%	330.0%
Revenues from State Sources	25,432,746	21,521,397	23,121,776	25,057,854	26,261,858	29,908,182	25,567,817	0.1%	-14.5%
Reimbursements for Property Tax Relief (Tier 1)	990,059	990,059	990,058	990,059	990,059	990,059	990,059	0.0%	0.0%
Homestead Exemption (Tier 2) /1	558,335	572,246	590,794	605,848	665,842	872,746	677,405	3.3%	-22.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	722,753	893,526	n/a	23.6%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,777,247	1,606,474	n/a	-9.6%
State-Shared Taxes (Aid to Subdivisions)	229,250	183,400	183,400	157,075	148,012	148,050	147,332	-7.1%	-0.5%
Manufacturer's Depreciation Reimbursement	145,668	386,385	252,112	220,225	280,941	177,096	164,333	2.0%	-7.2%
State Grants 4/	9,516,146	6,240,224	5,996,296	4,866,377	5,282,774	5,845,078	5,903,930	-7.6%	1.0%
Education Finance Act (EFA)	9,453,084	9,086,487	9,263,366	11,509,102	11,757,164	12,182,651	10,711,269	2.1%	-12.1%
Education Improvement Act (EIA)	4,200,191	3,511,701	4,736,044	5,899,415	5,762,811	6,815,453	4,058,502	-0.6%	-40.5%
Education Lottery	340,013	550,895	1,109,706	809,753	1,374,255	377,049	414,987	3.4%	10.1%
Revenues from Federal Sources	5,559,720	6,491,273	7,170,317	7,676,675	7,654,127	9,063,373	9,471,299	9.3%	4.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	39,525,008	41,863,604	43,908,449	45,560,388	48,648,051	49,372,758	50,731,296	4.2%	2.8%
Administration	16,043,314	16,032,132	17,335,840	17,287,581	19,349,919	20,998,000	22,808,687	6.0%	8.6%
Instruction	20,241,590	21,472,026	22,125,765	24,180,742	23,478,898	24,990,940	24,306,199	3.1%	-2.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	151,870	97,974	109,284	68,831	59,096	42,306	31,722	-23.0%	-25.0%
Environment & Housing	0	0	71	0	0	0	0	n/a	n/a
Recreation & Culture	13,440	11,103	13,858	17,803	3,461	14,231	17,343	4.3%	21.9%
Debt Service/Interest on Debt	1,293,069	2,914,449	2,299,860	2,054,637	2,431,138	2,335,679	2,205,255	9.3%	-5.6%
Purchase of Land & Facility Construction	1,770,318	1,237,892	1,727,108	1,452,159	3,287,185	816,227	1,217,870	-6.0%	49.2%
All Other	11,407	98,028	296,663	498,635	38,354	175,375	144,220	52.6%	-17.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Marlboro County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	11,111,816	10,464,986	10,056,190	19,813,901	14,561,192	10,894,126	10,882,340	-0.3%	-0.1%
Revenues from Local Sources	8,044,418	7,868,344	7,190,523	9,981,606	10,060,769	7,934,307	6,922,788	-2.5%	-12.7%
Current Property Taxes	4,084,581	3,805,971	3,593,946	4,850,226	4,665,528	5,142,490	4,155,751	0.3%	-19.2%
Current Real & Personal Property Taxes	2,522,280	2,350,311	2,236,247	4,241,525	3,000,780	3,421,679	3,155,548	3.8%	-7.8%
Fee In Lieu of Property Tax	1,200,777	1,097,515	810,507	106,763	1,239,596	1,256,813	520,478	-13.0%	-58.6%
All Other	361,525	358,145	547,192	501,937	425,152	463,999	479,725	4.8%	3.4%
Local Options Sales Tax (1%)	1,002,120	997,633	978,048	1,452,726	725,578	750,231	821,139	-3.3%	9.5%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	39,887	40,420	38,866	0	111,254	34,908	30,647	-4.3%	-12.2%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,917,830	3,024,320	2,579,663	3,678,654	4,558,410	2,006,678	1,915,251	-6.8%	-4.6%
Licenses & Permits	132,370	63,447	120,848	70,528	87,525	94,787	68,130	-10.5%	-28.1%
Service Revenue & Charges	2,055,148	1,967,204	1,528,299	1,488,544	2,210,413	1,820,351	1,686,917	-3.2%	-7.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	730,312	993,669	930,516	2,119,582	2,260,472	91,540	160,204	-22.3%	75.0%
Revenues from State Sources	2,652,774	2,386,686	2,534,675	3,753,359	3,724,639	2,770,263	3,292,400	3.7%	18.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	274,804	265,270	257,020	417,902	321,373	148,060	352,449	4.2%	138.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,445,962	1,445,575	1,482,753	1,620,860	1,670,139	1,891,720	1,823,658	3.9%	-3.6%
Manufacturer's Depreciation Reimbursement	57,426	49,816	52,521	157,070	139,651	75,195	83,740	6.5%	11.4%
State Grants	874,582	626,026	742,380	1,557,526	1,593,476	655,288	1,032,553	2.8%	57.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	399,783	208,911	303,662	106,743	3,257	189,556	667,151	8.9%	252.0%
Revenues from Other Local Sources	14,841	1,044	27,330	5,972,193	772,526	0	0	-100.0%	n/a
Total Expenditures (County only)	10,283,557	10,623,880	11,506,127	17,274,720	13,754,706	18,427,131	14,091,542	5.4%	-23.5%
Administration	3,171,048	2,997,119	3,185,069	1,860,172	2,217,987	3,825,440	3,907,268	3.5%	2.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,318,056	3,348,902	3,967,069	3,292,241	3,418,310	4,916,629	4,656,658	5.8%	-5.3%
Transportation	1,018,815	704,713	953,034	6,225,952	1,325,349	1,785,878	2,002,821	11.9%	12.1%
Health & Human Services	567,419	563,328	532,055	1,119,178	1,149,869	2,108,857	366,287	-7.0%	-82.6%
Environment & Housing	147,481	161,199	108,310	323,307	283,827	360,751	670,168	28.7%	85.8%
Recreation & Culture	715,409	761,004	817,107	716,186	1,009,254	1,206,430	1,073,001	7.0%	-11.1%
Debt Service/Interest on Debt	850,412	753,245	648,643	698,627	654,954	0	0	-100.0%	n/a
Land Purchase & Facility Construction	163,883	201,935	237,186	0	0	1,322,294	134,896	-3.2%	-89.8%
All Other	331,034	1,132,435	1,057,654	3,039,057	3,695,156	2,900,852	1,280,443	25.3%	-55.9%

Marlboro County

	FY 03 /1	FY 04 /2	FY 05 /3	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	5,655,233	4,558,798	5,115,687	6,290,661	6,722,907	6,506,493	6,750,682	3.0%	3.8%
Revenues from Local Sources	3,478,538	3,460,768	3,903,747	5,087,606	4,731,346	4,908,994	5,636,173	8.4%	14.8%
Current Property Taxes	596,048	636,143	716,768	1,123,496	1,124,262	1,158,240	1,200,791	12.4%	3.7%
Current Real & Personal Property Taxes	533,936	581,467	657,048	1,085,409	1,064,850	1,079,179	1,115,048	13.1%	3.3%
Fee In Lieu of Property Tax	13,228	22,560	22,280	20,688	22,261	12,374	24,248	10.6%	96.0%
All Other	48,884	32,116	37,440	17,399	37,151	66,687	61,495	3.9%	-7.8%
Local Options Sales Tax	603,203	497,972	528,081	757,102	648,391	640,589	680,463	2.0%	6.2%
Local Hospitality Tax	0	131,244	131,244	202,335	221,243	223,731	225,662	n/a	0.9%
Local Accommodations Tax	8,603	57,161	57,161	17,475	14,554	596	1,249	-27.5%	109.6%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,270,684	2,138,248	2,470,493	2,987,198	2,722,896	2,885,838	3,528,008	7.6%	22.3%
Licenses & Permits	803,778	719,015	785,206	859,199	913,878	946,684	1,060,670	4.7%	12.0%
Service Revenue & Charges	1,163,506	1,179,615	1,483,710	1,833,694	1,506,595	1,557,854	2,273,805	11.8%	46.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	303,400	239,618	201,577	294,305	302,423	381,300	193,533	-7.2%	-49.2%
Revenues from State Sources	680,269	482,393	596,303	1,201,257	1,370,806	1,338,547	921,637	5.2%	-31.1%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	105,992	106,133	105,963	144,592	153,201	156,546	160,739	7.2%	2.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	379,668	374,797	397,737	490,637	516,590	579,467	525,825	5.6%	-9.3%
Manufacturer's Depreciation Reimbursement	0	3	3	3	3	0	0	n/a	n/a
State Grants	194,609	1,460	92,600	566,025	701,012	602,534	235,073	3.2%	-61.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,406,426	555,637	555,637	0	500,000	139,989	31,985	-46.8%	-77.2%
Revenues from Other Local Sources	90,000	60,000	60,000	1,798	120,755	118,963	160,887	10.2%	35.2%
Total Expenditures (Cities only)	8,794,591	10,031,407	10,155,681	10,771,620	8,240,822	9,205,601	8,045,659	-1.5%	-12.6%
Administration	1,048,062	867,423	915,746	1,164,588	1,078,179	1,395,795	1,656,599	7.9%	18.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,897,707	4,532,852	4,557,953	3,041,423	3,294,663	2,900,519	3,217,151	1.8%	10.9%
Transportation	579,403	353,097	363,579	358,921	27,000	1,321,807	954,787	8.7%	-27.8%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,319,751	1,278,180	1,318,042	1,784,161	1,785,063	279,209	448,784	-16.5%	60.7%
Recreation & Culture	222,303	309,319	309,319	559,769	475,803	603,464	626,131	18.8%	3.8%
Debt Service/Interest on Debt	57,655	47,539	48,095	1,147,577	1,557,936	825,633	877,767	57.4%	6.3%
Purchase of Land & Facility Construction	434,404	0	0	2,708,285	2,541	1,000	184,882	-13.3%	18388.2%
All Other	2,235,306	2,642,997	2,642,947	6,896	19,637	1,878,174	79,558	-42.6%	-95.8%

* Cities Included: Bennettsville, Blenheim, Clio, McColl & Tatum.

/1 In FY 03 Blenheim, Clio, & Tatum were excluded

/2 In FY 04 Clio & McColl were excluded

/3 In FY 05 McColl was excluded.

Marlboro County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	9,130,652	9,839,304	9,832,330	10,071,113	10,333,890	9,726,371	10,541,883	2.4%	8.4%
Owner Occupied	866,235	1,000,504	1,078,464	1,098,191	1,373,060	661,822	624,896	-5.3%	-5.6%
Agricultural (Private)	290,802	305,650	319,484	327,312	351,192	354,442	374,919	4.3%	5.8%
Agricultural (Corporate)	184,076	190,104	200,606	207,843	199,075	372,879	395,742	13.6%	6.1%
Commercial/Rental	1,790,178	1,910,295	2,011,583	2,184,872	2,224,872	2,244,516	2,425,069	5.2%	8.0%
Personal Property (Vehicles)	1,576,512	1,545,894	1,492,067	1,430,257	1,355,088	1,327,709	1,361,268	-2.4%	2.5%
Other Personal Property	63,440	68,707	69,862	84,097	73,642	81,143	78,622	3.6%	-3.1%
Manufacturing	1,009,796	1,073,037	1,201,450	1,299,881	1,081,047	854,424	1,475,460	6.5%	72.7%
Utility	717,383	786,695	825,631	926,635	972,542	967,241	1,052,337	6.6%	8.8%
Business Personal	418,910	368,901	362,427	319,145	322,607	363,616	400,126	-0.8%	10.0%
Motor Carrier	116,732	124,987	108,002	92,730	159,346	156,252	161,246	5.5%	3.2%
Fee-in-Lieu and Joint Industrial Park	2,096,588	2,464,527	2,162,757	2,100,151	2,221,420	2,342,326	2,192,198	0.7%	-6.4%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	3,158,608	2,973,726	3,040,459	5,161,365	3,747,305	4,033,737	3,987,722	4.0%	-1.1%
Owner Occupied	579,337	546,606	581,134	974,419	782,000	837,354	805,050	5.6%	-3.9%
Agricultural (Private)	90,757	83,931	89,756	152,730	116,216	124,985	120,323	4.8%	-3.7%
Agricultural (Corporate)	57,449	52,202	56,359	96,984	65,878	131,486	127,006	14.1%	-3.4%
Commercial/Rental	558,703	524,564	565,137	1,019,505	736,252	791,472	778,281	5.7%	-1.7%
Personal Property (Vehicles)	492,019	424,500	419,184	667,386	448,424	468,183	436,874	-2.0%	-6.7%
Other Personal Property	19,799	18,867	19,627	39,241	24,369	28,613	25,232	4.1%	-11.8%
Manufacturing	315,151	294,654	337,537	606,551	357,738	301,291	473,521	7.0%	57.2%
Utility	223,891	216,025	231,954	432,386	321,832	341,073	337,728	7.1%	-1.0%
Business Personal	130,739	101,300	101,821	148,919	106,757	128,220	128,413	-0.3%	0.2%
Motor Carrier	36,431	34,321	30,342	43,270	52,730	55,098	51,749	6.0%	-6.1%
Fee-in-Lieu and Joint Industrial Park	654,332	676,755	607,608	979,972	735,109	825,962	703,545	1.2%	-14.8%

McCormick County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	32,939,176	20,625,439	18,186,366	23,390,597	21,289,997	23,810,415	34,410,055	0.7%	44.5%
Revenues from Local Sources	21,619,769	9,150,426	10,163,774	13,069,987	12,629,029	12,536,828	23,522,227	1.4%	87.6%
Current Property Taxes	6,500,284	6,753,631	6,640,091	9,759,910	9,127,414	8,969,035	9,399,829	6.3%	4.8%
Current Real & Personal Property Taxes	6,166,661	6,325,629	6,291,923	7,940,040	8,714,115	8,469,793	8,886,854	6.3%	4.9%
Fee In Lieu of Property Tax (only Counties and Cities)	1,533	3,526	1,078	1,197,144	4,460	24,074	21,158	54.9%	-12.1%
All Other	332,089	424,476	347,090	622,725	408,839	475,167	491,817	6.8%	3.5%
Local Options Sales Tax	398,419	475,355	456,973	895,970	499,751	527,387	541,062	5.2%	2.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	118,498	122,891	120,118	n/a	-2.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	14,721,066	1,921,440	3,066,711	2,414,107	2,883,366	2,917,515	13,461,218	-1.5%	361.4%
Licenses & Permits	279,870	288,493	354,146	494,214	701,024	530,684	434,228	7.6%	-18.2%
Service Revenue & Charges	1,027,332	1,234,843	1,621,335	953,354	1,493,164	1,726,883	1,463,479	6.1%	-15.3%
Bonds & Leases	12,913,035	0	100,000	115,000	0	0	11,000,000	-2.6%	n/a
Miscellaneous	500,829	398,104	991,230	851,539	689,178	659,948	563,511	2.0%	-14.6%
Revenues from State Sources	5,937,675	7,798,880	5,727,123	6,659,289	5,931,578	8,721,808	8,389,443	5.9%	-3.8%
Reimbursements for Property Tax Relief (Tier 1)	404,119	379,414	404,119	404,119	404,119	404,119	404,119	0.0%	0.0%
Homestead Exemption (Tier 2) /1	424,511	447,122	458,407	660,451	601,738	625,851	665,352	7.8%	6.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,042,892	1,075,459	n/a	3.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,457,109	1,424,541	n/a	-2.2%
State-Shared Taxes (Aid to Subdivisions)	779,959	772,967	756,634	919,269	841,671	913,457	997,009	4.2%	9.1%
Manufacturer's Depreciation Reimbursement	40,426	41,915	40,857	116,368	86,183	79,186	70,435	9.7%	-11.1%
State Grants	1,828,218	3,919,745	1,450,176	1,338,919	1,072,453	938,962	1,091,004	-8.2%	16.2%
Education Finance Act (EFA)	1,458,859	1,309,879	1,285,150	1,451,448	1,431,406	1,711,127	1,200,614	-3.2%	-29.8%
Education Improvement Act (EIA)	992,171	871,885	1,089,470	1,487,183	1,383,332	1,451,967	1,351,798	5.3%	-6.9%
Education Lottery	9,412	55,952	242,310	281,532	110,676	97,138	109,112	50.4%	12.3%
Revenues from Federal Sources	5,315,979	3,608,547	2,241,568	3,599,922	2,672,024	2,377,010	2,422,926	-12.3%	1.9%
Revenues from Other Local Sources	65,753	67,586	53,901	61,399	57,366	65,167	75,459	2.3%	15.8%
Total Expenditures (School Dist., Counties, & Cities)	18,589,494	28,073,691	22,006,634	21,250,513	18,715,893	20,905,181	22,121,442	2.9%	5.8%
Administration	6,460,286	7,032,388	6,719,002	7,375,271	6,967,924	8,259,236	8,410,466	4.5%	1.8%
Instruction	5,071,372	5,148,549	4,960,331	5,018,328	5,081,857	5,510,041	5,343,490	0.9%	-3.0%
Public Safety	1,277,989	1,363,259	1,393,935	1,436,798	2,085,821	2,552,316	2,038,263	8.1%	-20.1%
Transportation	790,543	690,745	410,771	736,908	54,575	60,406	52,228	-36.4%	-13.5%
Health & Human Services	785,217	909,807	1,015,709	1,102,578	1,323,469	1,310,411	1,279,953	8.5%	-2.3%
Environment & Housing	519,552	551,811	582,691	141,723	485,776	504,942	150,719	-18.6%	-70.2%
Recreation & Culture	306,672	287,917	286,604	273,898	225,130	291,301	242,271	-3.9%	-16.8%
Debt Service/Interest on Debt /4	974,498	927,394	1,065,216	3,842,924	1,096,588	1,146,638	1,377,730	5.9%	20.2%
Land Purchase & Facility Construction	918,895	9,769,557	4,465,434	354,574	456,720	644,228	2,471,235	17.9%	283.6%
All Other	1,484,470	1,392,264	1,106,941	967,511	938,033	625,662	755,087	-10.7%	20.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

McCormick County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	6,500,284	6,753,631	6,640,091	9,759,910	9,127,414	8,969,035	9,399,829	6.3%	4.8%
School District Total	3,780,901	3,936,068	4,053,335	4,730,890	5,241,453	4,768,075	4,965,401	4.6%	4.1%
County Total	2,542,461	2,642,549	2,409,044	4,877,778	3,702,464	4,029,956	4,254,435	9.0%	5.6%
Cities Total	176,922	175,014	177,712	151,242	183,497	171,004	179,993	0.3%	5.3%

Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	30,655,091	31,068,401	30,868,571	31,517,424	38,142,364	39,720,317	42,192,103	5.5%	6.2%
Owner Occupied (4% assessment ratio)	8,879,250	9,412,060	9,858,970	10,211,600	12,756,370	13,465,410	14,411,550	8.4%	7.0%
Agricultural (Private) (4%)	496,790	607,800	704,980	663,260	651,520	656,550	690,740	5.6%	5.2%
Agricultural (Corporate) (6%)	389,750	223,070	112,370	170,110	164,270	157,520	146,380	-15.1%	-7.1%
Commercial/Rental (6%)	10,286,500	10,234,780	10,050,000	10,026,760	13,778,700	13,998,700	15,151,050	6.7%	8.2%
Personal Property (Vehicles) /6	4,508,592	4,443,972	4,109,096	3,989,787	3,970,419	4,386,167	4,339,921	-0.6%	-1.1%
Other Personal Property County (10.5%)	383,920	379,880	375,620	498,630	563,700	609,720	630,200	8.6%	3.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	1,631,210	1,624,760	1,559,340	1,476,980	1,384,760	1,190,120	1,165,150	-5.5%	-2.1%
Utility (10.5%)	2,875,270	2,922,200	2,983,060	3,346,640	3,482,863	3,598,836	3,832,488	4.9%	6.5%
Business Personal (10.5%)	469,100	480,580	462,900	452,320	532,470	520,830	664,390	6.0%	27.6%
Motor Carrier (9.5%)	724,660	726,366	639,077	681,337	820,820	931,053	973,980	5.1%	4.6%
Fee-in-Lieu and Joint Industrial Park /7	10,049	12,933	13,158	0	36,472	205,411	186,254	62.7%	-9.3%

Total Average Millage Rates /2									
	280.3	306.9	329.0	315.0	319.3	320.2	319.2	2.2%	-0.3%
School Districts /3	136.5	138.9	144.4	162.9	148.0	156.5	152.8	1.9%	-2.4%
Counties /4	88.2	90.7	82.7	126.7	103.2	107.4	107.3	3.3%	-0.1%
Cities & Special Purpose Districts /5	55.6	77.3	101.9	25.4	68.1	56.4	59.2	1.1%	5.0%

Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	6,500,284	6,753,631	6,640,091	9,759,910	9,127,414	8,969,035	9,399,829	6.3%	4.8%
Owner Occupied	1,293,746	1,468,780	1,323,235	1,943,089	2,083,734	1,378,246	1,697,021	4.6%	23.1%
Agricultural (Private)	118,746	148,224	145,011	205,804	203,788	229,274	229,358	11.6%	0.0%
Agricultural (Corporate)	93,161	54,400	104,330	145,194	107,198	103,417	99,350	1.1%	-3.9%
Commercial/Rental	2,458,747	2,495,953	1,658,528	2,303,040	2,416,090	2,805,350	3,163,779	4.3%	12.8%
Personal Property (Vehicles)	1,077,673	1,083,750	1,291,140	1,412,694	1,480,443	1,642,960	1,474,767	5.4%	-10.2%
Other Personal Property County	91,767	92,641	56,913	80,474	81,097	83,170	84,781	-1.3%	1.9%
Manufacturing	391,435	399,756	572,622	1,956,704	772,237	797,199	576,660	6.7%	-27.7%
Utility	687,266	712,636	576,980	860,255	998,645	1,055,568	1,113,226	8.4%	5.5%
Business Personal	112,127	117,199	282,433	346,229	435,325	498,565	540,219	30.0%	8.4%
Motor Carrier	173,213	177,139	73,223	105,723	118,300	143,296	143,209	-3.1%	-0.1%
Fee-in-Lieu and Joint Industrial Park	2,402	3,154	555,676	400,702	430,556	231,991	277,459	120.7%	19.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

* Indicates year of local property tax reassessment

McCormick County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	25,347,533	13,873,175	11,937,336	12,277,735	12,025,743	15,019,238	25,764,687	0.3%	71.5%
Revenues from Local Sources	17,320,058	4,559,238	5,292,085	5,681,893	5,974,327	5,670,619	16,636,771	-0.7%	193.4%
Current Property Taxes	3,780,901	3,936,068	4,053,335	4,730,890	5,241,453	4,768,075	4,965,401	4.6%	4.1%
Current Real & Personal Property Taxes	3,676,767	3,802,076	3,911,056	4,609,453	5,101,238	4,619,705	4,811,609	4.6%	4.2%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	104,134	133,992	142,279	121,437	140,215	148,370	153,792	6.7%	3.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	13,539,157	623,170	1,238,750	951,003	732,874	902,544	11,671,370	-2.4%	1193.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	282,709	335,136	277,913	290,770	299,421	446,550	330,562	2.6%	-26.0%
Bonds & Leases	12,913,035	0	100,000	115,000	0	0	11,000,000	-2.6%	n/a
Miscellaneous	343,413	288,034	860,837	545,233	433,453	455,994	340,808	-0.1%	-25.3%
Revenues from State Sources	4,377,928	6,090,898	4,587,552	5,007,889	4,439,344	7,427,631	6,940,409	8.0%	-6.6%
Reimbursements for Property Tax Relief (Tier 1)	404,119	379,414	404,119	404,119	404,119	404,119	404,119	0.0%	0.0%
Homestead Exemption (Tier 2) /1	232,369	241,208	285,253	320,925	331,519	337,497	342,268	6.7%	1.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	1,042,892	1,075,459	n/a	3.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,457,109	1,424,541	n/a	-2.2%
State-Shared Taxes (Aid to Subdivisions)	6,652	8,870	8,103	8,870	8,870	8,870	8,870	4.9%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	36,366	37,259	29,948	31,442	n/a	5.0%
State Grants 4/	1,274,346	3,223,690	1,273,147	1,017,446	732,163	886,964	992,186	-4.1%	11.9%
Education Finance Act (EFA)	1,458,859	1,309,879	1,285,150	1,451,448	1,431,406	1,711,127	1,200,614	-3.2%	-29.8%
Education Improvement Act (EIA)	992,171	871,885	1,089,470	1,487,183	1,383,332	1,451,967	1,351,798	5.3%	-6.9%
Education Lottery	9,412	55,952	242,310	281,532	110,676	97,138	109,112	50.4%	12.3%
Revenues from Federal Sources	3,649,547	3,223,039	2,057,699	1,587,953	1,612,072	1,920,989	2,187,507	-8.2%	13.9%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	12,726,962	21,364,972	15,768,400	11,510,256	12,469,986	13,144,725	15,070,149	2.9%	14.6%
Administration	4,516,947	4,517,840	4,609,562	4,780,237	5,269,929	5,501,455	5,521,204	3.4%	0.4%
Instruction	5,071,372	5,148,549	4,960,331	5,018,328	5,081,857	5,510,041	5,343,490	0.9%	-3.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	135,694	183,957	172,051	174,232	205,145	213,896	187,430	5.5%	-12.4%
Environment & Housing	0	0	66	0	0	0	0	n/a	n/a
Recreation & Culture	79,529	89,572	107,028	82,664	31,996	38,992	40,716	-10.6%	4.4%
Debt Service/Interest on Debt	974,498	927,394	1,065,216	1,105,625	1,096,588	1,146,638	1,331,192	5.3%	16.1%
Purchase of Land & Facility Construction	856,874	9,639,789	4,403,220	338,939	456,720	606,553	2,471,235	19.3%	307.4%
All Other	1,092,048	857,871	450,926	10,231	327,751	127,150	174,882	-26.3%	37.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

McCormick County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	5,538,822	5,801,971	5,277,259	9,060,654	7,736,985	7,312,655	7,606,124	5.4%	4.0%
Revenues from Local Sources	3,705,303	3,927,555	4,174,055	6,628,900	5,803,997	5,988,508	6,049,317	8.5%	1.0%
Current Property Taxes	2,542,461	2,642,549	2,409,044	4,877,778	3,702,464	4,029,956	4,254,435	9.0%	5.6%
Current Real & Personal Property Taxes	2,319,144	2,373,659	2,208,829	3,196,268	3,433,789	3,682,376	3,907,366	9.1%	6.1%
Fee In Lieu of Property Tax	1,008	1,297	1,078	1,196,050	4,147	24,074	21,158	66.1%	-12.1%
All Other	222,308	267,593	199,137	485,459	264,528	323,505	325,911	6.6%	0.7%
Local Options Sales Tax (1%)	236,281	232,552	262,065	702,653	272,048	268,574	298,547	4.0%	11.2%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	118,498	122,891	120,118	n/a	-2.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	926,561	1,052,454	1,502,947	1,048,469	1,710,987	1,567,087	1,376,217	6.8%	-12.2%
Licenses & Permits	137,429	132,683	160,972	258,248	423,458	230,459	143,632	0.7%	-37.7%
Service Revenue & Charges	687,160	843,546	1,263,738	583,496	1,115,555	1,201,677	1,055,874	7.4%	-12.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	101,972	76,225	78,237	206,725	171,974	134,951	176,711	9.6%	30.9%
Revenues from State Sources	1,373,405	1,442,876	883,434	1,157,364	1,163,164	1,041,828	1,266,815	-1.3%	21.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	162,947	175,929	144,637	311,062	238,681	258,300	291,885	10.2%	13.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	669,577	655,760	682,489	741,850	754,593	710,714	852,017	4.1%	19.9%
Manufacturer's Depreciation Reimbursement	24,059	25,181	23,767	62,741	33,107	22,131	24,095	0.0%	8.9%
State Grants	516,822	586,005	32,541	41,711	136,783	50,683	98,818	-24.1%	95.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	407,361	384,954	183,869	1,230,991	726,947	224,635	229,870	-9.1%	2.3%
Revenues from Other Local Sources	52,753	46,586	35,901	43,399	42,877	57,684	60,122	2.2%	4.2%
Total Expenditures (County only)	5,138,919	5,924,909	5,223,251	8,917,618	5,338,588	6,681,627	6,126,992	3.0%	-8.3%
Administration	1,830,990	2,384,938	1,977,011	2,488,873	1,583,299	2,518,679	2,675,356	6.5%	6.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	942,244	1,111,452	980,514	1,058,815	1,576,611	1,981,075	1,547,183	8.6%	-21.9%
Transportation	713,511	602,368	348,970	689,690	0	0	0	-100.0%	n/a
Health & Human Services	649,523	725,850	843,658	928,346	1,118,324	1,096,515	1,092,523	9.1%	-0.4%
Environment & Housing	432,760	464,151	487,239	141,723	485,776	504,942	150,719	-16.1%	-70.2%
Recreation & Culture	165,893	175,848	161,211	186,810	193,134	247,220	191,807	2.4%	-22.4%
Debt Service/Interest on Debt	0	0	0	2,737,299	0	0	0	n/a	n/a
Land Purchase & Facility Construction	62,021	59,270	62,214	0	0	0	0	-100.0%	n/a
All Other	341,977	401,032	362,434	686,062	381,444	333,196	469,404	5.4%	40.9%

McCormick County

	FY 03 /1	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	2,052,821	950,293	971,771	2,052,208	1,527,269	1,478,522	1,039,244	-10.7%	-29.7%
Revenues from Local Sources	594,408	663,633	697,634	759,194	850,705	877,701	836,139	5.9%	-4.7%
Current Property Taxes	176,922	175,014	177,712	151,242	183,497	171,004	179,993	0.3%	5.3%
Current Real & Personal Property Taxes	170,750	149,894	172,038	134,319	179,088	167,712	167,879	-0.3%	0.1%
Fee In Lieu of Property Tax	525	2,229	0	1,094	313	0	0	-100.0%	n/a
All Other	5,647	22,891	5,674	15,829	4,096	3,292	12,114	13.6%	268.0%
Local Options Sales Tax	162,138	242,803	194,908	193,317	227,703	258,813	242,515	6.9%	-6.3%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	255,348	245,816	325,014	414,635	439,505	447,884	413,631	8.4%	-7.6%
Licenses & Permits	142,441	155,810	193,174	235,966	277,566	300,225	290,596	12.6%	-3.2%
Service Revenue & Charges	57,463	56,161	79,684	79,088	78,188	78,656	77,043	5.0%	-2.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	55,444	33,845	52,156	99,581	83,751	69,003	45,992	-3.1%	-33.3%
Revenues from State Sources	186,342	265,106	256,137	494,036	329,070	252,349	182,219	-0.4%	-27.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	29,195	29,985	28,517	28,464	31,538	30,054	31,199	1.1%	3.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	103,730	108,337	66,042	168,549	78,208	193,873	136,122	4.6%	-29.8%
Manufacturer's Depreciation Reimbursement	16,367	16,734	17,090	17,261	15,817	27,107	14,898	-1.6%	-45.0%
State Grants	37,050	110,050	144,488	279,762	203,507	1,315	0	-100.0%	n/a
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,259,071	554	0	780,978	333,005	231,386	5,549	-59.5%	-97.6%
Revenues from Other Local Sources	13,000	21,000	18,000	18,000	14,489	7,483	15,337	2.8%	105.0%
Total Expenditures (Cities only)	723,613	783,810	1,014,983	822,639	907,319	1,078,829	924,301	4.2%	-14.3%
Administration	112,349	129,610	132,429	106,161	114,696	239,102	213,906	11.3%	-10.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	335,745	251,807	413,421	377,983	509,210	571,241	491,080	6.5%	-14.0%
Transportation	77,032	88,377	61,801	47,218	54,575	60,406	52,228	-6.3%	-13.5%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	86,792	87,660	95,386	0	0	0	0	-100.0%	n/a
Recreation & Culture	61,250	22,497	18,365	4,424	0	5,089	9,748	-26.4%	91.6%
Debt Service/Interest on Debt	0	0	0	0	0	0	46,538	n/a	n/a
Purchase of Land & Facility Construction	0	70,498	0	15,635	0	37,675	0	n/a	n/a
All Other	50,445	133,361	293,581	271,218	228,838	165,316	110,801	14.0%	-33.0%

* Cities Included: McCormick, Parksville & Plum Branch.

/1 In FY 03 Parksville was excluded.

McCormick County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	3,780,901	3,936,068	10,414,743	11,169,554	10,325,418	8,285,960	8,362,625	14.1%	0.9%
Owner Occupied	808,072	927,946	2,748,227	3,211,592	2,868,712	659,938	721,832	-1.9%	9.4%
Agricultural (Private)	67,822	84,425	209,138	247,411	215,874	231,071	228,138	22.4%	-1.3%
Agricultural (Corporate)	53,209	30,985	150,466	174,548	113,556	104,228	98,822	10.9%	-5.2%
Commercial/Rental	1,404,309	1,421,638	2,391,961	2,768,641	2,559,385	2,827,338	3,146,952	14.4%	11.3%
Personal Property (Vehicles)	615,511	617,279	1,862,107	1,698,295	1,568,246	1,655,837	1,466,923	15.6%	-11.4%
Other Personal Property	52,413	52,766	82,080	96,744	85,907	83,822	84,330	8.2%	0.6%
Manufacturing	222,692	225,683	824,292	913,119	813,313	779,184	552,547	16.4%	-29.1%
Utility	392,531	405,901	832,131	1,034,171	1,057,873	1,063,841	1,107,305	18.9%	4.1%
Business Personal	64,041	66,754	407,331	416,226	461,144	502,473	537,346	42.5%	6.9%
Motor Carrier	98,930	100,894	105,604	127,097	125,316	144,419	142,447	6.3%	-1.4%
Fee-in-Lieu and Joint Industrial Park	1,372	1,796	801,406	481,711	456,092	233,809	275,983	142.1%	18.0%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	2,704,400	2,817,181	6,195,521	8,999,252	7,482,354	7,618,598	8,047,941	19.9%	5.6%
Owner Occupied	783,330	853,455	1,805,220	2,811,440	2,282,342	2,386,370	2,683,172	22.8%	12.4%
Agricultural (Private)	43,827	55,113	119,765	192,378	150,542	158,538	160,181	24.1%	1.0%
Agricultural (Corporate)	34,384	20,227	86,166	135,722	79,189	71,511	69,385	12.4%	-3.0%
Commercial/Rental	907,478	928,056	1,369,778	2,152,791	1,784,814	1,939,842	2,209,545	16.0%	13.9%
Personal Property (Vehicles)	397,749	402,965	1,066,353	1,320,530	1,093,633	1,136,073	1,029,959	17.2%	-9.3%
Other Personal Property	33,870	34,446	47,004	75,224	59,908	57,510	59,210	9.8%	3.0%
Manufacturing	143,906	147,328	472,038	710,007	567,172	534,600	387,955	18.0%	-27.4%
Utility	253,657	264,976	476,528	804,133	737,719	729,904	777,463	20.5%	6.5%
Business Personal	41,384	43,577	233,262	323,641	321,583	344,748	377,283	44.5%	9.4%
Motor Carrier	63,930	65,864	60,475	98,826	87,391	99,086	100,015	7.7%	0.9%
Fee-in-Lieu and Joint Industrial Park	887	1,173	458,933	374,561	318,060	160,417	193,774	145.4%	20.8%

Newberry County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	82,167,541	97,173,280	83,947,992	181,097,761	107,987,058	113,135,456	111,042,886	5.1%	-1.8%
Revenues from Local Sources	42,886,359	52,334,631	44,502,103	138,174,025	63,330,994	59,873,655	59,508,932	5.6%	-0.6%
Current Property Taxes	28,457,875	29,810,741	27,504,931	31,752,382	41,131,154	38,860,774	41,140,550	6.3%	5.9%
Current Real & Personal Property Taxes	27,381,717	28,288,079	26,269,504	30,642,944	39,427,478	36,186,971	38,149,779	5.7%	5.4%
Fee In Lieu of Property Tax (only Counties and Cities)	93,287	450,151	169,919	523,333	908,716	836,958	1,086,923	50.6%	29.9%
All Other	982,871	1,072,511	1,065,508	586,105	794,959	1,836,844	1,903,848	11.6%	3.6%
Local Options Sales Tax	0	1,373	19,002	3,432	43,315	0	6,877	n/a	n/a
Local Hospitality Tax	332,032	356,700	398,290	436,221	469,236	481,619	479,544	6.3%	-0.4%
Local Accommodations Tax	36,032	40,226	45,607	45,882	78,591	79,481	74,033	12.8%	-6.9%
Capital Projects/Transportation Tax	0	0	0	4,011,119	3,469,682	3,523,525	3,627,028	n/a	2.9%
Licenses, fees, Charges, Bonds, etc.	14,060,420	22,125,591	16,509,273	101,924,989	18,139,016	16,928,257	14,180,900	0.1%	-16.2%
Licenses & Permits	1,396,314	1,763,463	1,828,345	1,965,415	2,233,561	2,217,069	2,144,299	7.4%	-3.3%
Service Revenue & Charges	4,656,302	13,195,204	6,574,859	8,506,741	10,934,461	10,147,989	7,919,615	9.3%	-22.0%
Bonds & Leases	5,006,410	4,202,306	4,500,000	87,468,878	0	0	0	-100.0%	n/a
Miscellaneous	3,001,394	2,964,618	3,606,069	3,983,955	4,970,994	4,563,199	4,116,986	5.4%	-9.8%
Revenues from State Sources	32,147,303	35,612,947	30,415,829	32,619,678	35,002,758	40,379,290	37,977,122	2.8%	-5.9%
Reimbursements for Property Tax Relief (Tier 1)	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,139,086	2,172,444	2,013,997	2,405,139	2,684,457	2,398,692	2,837,887	4.8%	18.3%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	3,991,089	4,207,440	n/a	5.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,551,780	2,556,031	2,622,856	2,772,618	2,957,913	3,156,050	3,040,578	3.0%	-3.7%
Manufacturer's Depreciation Reimbursement	358,244	415,158	391,292	488,140	498,676	531,817	511,525	6.1%	-3.8%
State Grants	9,687,925	13,220,952	6,917,242	5,904,193	6,885,039	7,183,553	7,277,140	-4.7%	1.3%
Education Finance Act (EFA)	10,080,508	10,062,775	10,612,284	13,278,009	13,792,658	14,801,141	12,476,541	3.6%	-15.7%
Education Improvement Act (EIA)	4,827,875	4,283,624	4,909,505	4,882,834	5,624,469	5,799,711	5,058,379	0.8%	-12.8%
Education Lottery	353,272	753,351	800,041	740,133	410,933	368,625	419,020	2.9%	13.7%
Revenues from Federal Sources	5,956,973	7,630,362	7,429,660	8,271,810	7,729,807	9,089,445	11,336,075	11.3%	24.7%
Revenues from Other Local Sources	1,176,907	1,595,340	1,600,401	2,032,248	1,923,500	4,132,811	2,222,998	11.2%	-46.2%
Total Expenditures (School Dist., Counties, & Cities)	78,733,446	101,285,178	91,735,678	110,410,455	119,081,053	131,638,548	126,317,079	8.2%	-4.0%
Administration	25,365,289	23,926,358	29,313,871	27,370,858	33,081,039	33,212,930	35,277,481	5.7%	6.2%
Instruction	26,858,042	28,058,045	29,653,500	31,160,800	32,269,462	33,338,357	33,666,261	3.8%	1.0%
Public Safety	6,918,339	9,551,323	9,544,975	13,003,453	11,233,492	11,839,235	12,713,004	10.7%	7.4%
Transportation	2,577,965	2,624,773	3,020,129	3,180,589	3,264,027	6,474,071	2,827,786	1.6%	-56.3%
Health & Human Services	771,044	8,539,023	2,126,421	876,386	575,273	765,195	578,543	-4.7%	-24.4%
Environment & Housing	2,805,724	2,966,077	3,146,863	2,904,755	1,039,775	1,029,764	3,683,116	4.6%	257.7%
Recreation & Culture	785,598	1,240,025	1,060,874	1,100,445	852,023	882,632	1,145,715	6.5%	29.8%
Debt Service/Interest on Debt /4	5,136,131	4,650,093	4,720,134	9,332,681	7,784,425	6,497,050	5,715,958	1.8%	-12.0%
Land Purchase & Facility Construction	6,510,114	14,695,516	7,803,344	18,302,601	20,518,888	29,931,950	28,491,003	27.9%	-4.8%
All Other	1,005,200	5,033,945	1,345,567	3,177,887	8,462,649	7,667,364	2,218,212	14.1%	-71.1%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Newberry County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	28,457,875	29,810,741	27,504,931	31,752,382	41,131,154	38,860,774	41,140,550	6.3%	5.9%
School District Total	17,381,109	17,871,642	17,890,373	19,307,052	23,086,918	20,420,768	21,268,005	3.4%	4.1%
County Total	9,329,245	10,061,309	7,669,690	10,162,226	15,747,253	16,295,408	17,609,909	11.2%	8.1%
Cities Total	1,747,521	1,877,790	1,944,868	2,283,104	2,296,983	2,144,598	2,262,636	4.4%	5.5%
Assessed Property Values for Tax Years	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	96,463,634	97,045,029	96,211,280	100,864,571	122,329,318	122,649,144	121,603,019	3.9%	-0.9%
Owner Occupied (4% assessment ratio)	24,324,260	24,710,390	25,092,890	25,697,640	37,738,070	38,600,160	39,704,810	8.5%	2.9%
Agricultural (Private) (4%)	1,719,640	1,763,450	1,783,520	1,872,430	1,862,950	1,931,940	1,957,440	2.2%	1.3%
Agricultural (Corporate) (6%)	651,360	631,100	601,620	516,500	496,340	417,920	1,822,980	18.7%	336.2%
Commercial/Rental (6%)	21,339,520	21,804,170	23,174,660	23,559,820	32,362,330	31,899,760	30,861,840	6.3%	-3.3%
Personal Property (Vehicles) /6	16,766,727	15,606,570	15,557,803	15,003,220	13,879,900	13,365,330	12,640,570	-4.6%	-5.4%
Other Personal Property County (10.5%)	1,002,440	1,209,600	1,142,630	1,422,360	1,432,250	1,450,140	1,601,916	8.1%	10.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	11,367,820	10,957,910	9,642,995	10,727,605	11,028,557	10,534,432	9,321,010	-3.3%	-11.5%
Utility (10.5%)	9,327,300	9,306,450	9,355,320	9,315,420	9,963,300	9,767,590	10,597,230	2.2%	8.5%
Business Personal (10.5%)	4,575,650	4,897,570	4,660,500	4,743,730	5,045,950	5,194,490	5,314,340	2.5%	2.3%
Motor Carrier (9.5%)	938,450	790,520	790,196	857,461	929,337	968,671	944,146	0.1%	-2.5%
Fee-in-Lieu and Joint Industrial Park /7	4,450,467	5,367,299	4,409,146	7,148,385	7,590,334	8,518,711	6,836,737	7.4%	-19.7%
Total Average Millage Rates /2	348.7	351.5	422.8	432.4	446.5	454.3	451.5	4.4%	-0.6%
School Districts /3	202.5	206.3	208.3	212.7	206.3	216.6	227.2	1.9%	4.9%
Counties /4	102.6	105.9	83.2	103.3	129.1	131.1	144.8	5.9%	10.5%
Cities & Special Purpose Districts /5	43.6	39.3	131.3	116.3	111.1	106.7	79.5	10.5%	-25.5%
Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	28,457,875	29,810,741	27,504,931	31,752,382	41,131,154	38,860,774	41,140,550	6.3%	5.9%
Owner Occupied	3,945,899	4,255,237	4,052,294	4,562,765	9,066,362	6,115,673	6,885,968	9.7%	12.6%
Agricultural (Private)	582,086	612,045	583,888	664,265	686,149	733,437	792,737	5.3%	8.1%
Agricultural (Corporate)	220,481	219,037	196,958	183,234	182,809	158,658	738,282	22.3%	365.3%
Commercial/Rental	7,223,283	7,567,625	7,586,914	8,358,102	11,919,474	12,110,344	12,498,625	9.6%	3.2%
Personal Property (Vehicles)	5,675,423	5,416,609	5,093,309	5,322,555	5,112,151	5,073,980	5,119,259	-1.7%	0.9%
Other Personal Property County	339,319	419,819	374,074	504,598	527,517	550,527	648,754	11.4%	17.8%
Manufacturing	3,941,217	4,253,339	3,326,839	4,329,067	4,970,680	4,836,223	4,861,805	3.6%	0.5%
Utility	3,157,228	3,230,012	3,062,742	3,304,746	3,669,615	3,708,143	4,291,734	5.2%	15.7%
Business Personal	1,548,826	1,699,811	1,525,753	1,682,890	1,858,490	1,972,023	2,152,235	5.6%	9.1%
Motor Carrier	317,659	274,368	258,694	304,194	342,287	367,744	382,366	3.1%	4.0%
Fee-in-Lieu and Joint Industrial Park	1,506,453	1,862,841	1,443,465	2,535,967	2,795,620	3,234,022	2,768,785	10.7%	-14.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Newberry County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	57,637,437	63,273,430	59,250,647	148,291,399	67,438,126	70,901,768	68,181,414	2.8%	-3.8%
Revenues from Local Sources	26,058,094	25,493,915	26,416,349	113,492,149	30,712,580	27,520,679	26,953,352	0.6%	-2.1%
Current Property Taxes	17,381,109	17,871,642	17,890,373	19,307,052	23,086,918	20,420,768	21,268,005	3.4%	4.1%
Current Real & Personal Property Taxes	17,181,458	17,702,780	17,608,952	19,114,724	22,924,393	20,097,325	21,046,933	3.4%	4.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	199,651	168,862	281,421	192,328	162,525	323,443	221,072	1.7%	-31.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,676,985	7,622,273	8,525,976	94,185,097	7,625,662	7,099,911	5,685,347	-6.8%	-19.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,536,283	1,717,924	1,828,190	4,396,678	5,538,672	4,615,209	3,028,323	12.0%	-34.4%
Bonds & Leases	5,006,410	4,202,306	4,500,000	87,468,878	0	0	0	-100.0%	n/a
Miscellaneous	2,134,292	1,702,043	2,197,786	2,319,541	2,086,990	2,484,702	2,657,024	3.7%	6.9%
Revenues from State Sources	26,793,562	31,507,960	26,495,976	28,164,435	29,616,755	35,655,705	33,085,042	3.6%	-7.2%
Reimbursements for Property Tax Relief (Tier 1)	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,294,181	1,324,644	1,330,792	1,472,621	1,549,572	1,588,094	1,563,336	3.2%	-1.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	3,991,089	4,207,440	n/a	5.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	167,651	168,635	210,794	128,540	168,635	168,635	168,635	0.1%	0.0%
Manufacturer's Depreciation Reimbursement	234,494	274,591	287,745	326,062	304,393	331,264	321,282	5.4%	-3.0%
State Grants 4/	7,686,969	12,491,728	6,196,203	5,187,624	5,617,483	6,458,534	6,721,797	-2.2%	4.1%
Education Finance Act (EFA)	10,080,508	10,062,775	10,612,284	13,278,009	13,792,658	14,801,141	12,476,541	3.6%	-15.7%
Education Improvement Act (EIA)	4,827,875	4,283,624	4,909,505	4,882,834	5,624,469	5,799,711	5,058,379	0.8%	-12.8%
Education Lottery	353,272	753,351	800,041	740,133	410,933	368,625	419,020	2.9%	13.7%
Revenues from Federal Sources	4,785,781	6,271,555	6,338,322	6,634,815	7,108,791	7,607,591	8,145,261	9.3%	7.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	57,394,880	64,060,252	62,479,645	76,602,760	80,021,530	93,228,569	86,912,329	7.2%	-6.8%
Administration	19,039,788	18,712,155	20,941,381	21,767,188	23,509,905	26,361,791	27,197,263	6.1%	3.2%
Instruction	26,858,042	28,058,045	29,653,500	31,160,800	32,269,462	33,338,357	33,666,261	3.8%	1.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	1,691	0	0	0	n/a	n/a
Environment & Housing	0	0	72	0	0	0	0	n/a	n/a
Recreation & Culture	2,045	4,594	6,151	9,436	4,409	12,530	4,920	15.8%	-60.7%
Debt Service/Interest on Debt	4,987,852	4,517,770	4,597,260	8,968,801	6,314,820	6,140,979	5,390,778	1.3%	-12.2%
Purchase of Land & Facility Construction	6,482,681	12,707,297	7,257,784	14,522,633	17,718,493	27,171,957	20,408,639	21.1%	-24.9%
All Other	24,472	60,391	23,497	172,211	204,441	202,955	244,468	46.8%	20.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Newberry County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	18,235,073	25,570,179	15,577,749	22,277,150	30,669,197	29,921,362	32,313,892	10.0%	8.0%
Revenues from Local Sources	11,809,035	20,925,839	11,386,661	17,373,318	24,798,509	24,903,014	25,442,982	13.6%	2.2%
Current Property Taxes	9,329,245	10,061,309	7,669,690	10,162,226	15,747,253	16,295,408	17,609,909	11.2%	8.1%
Current Real & Personal Property Taxes	8,543,106	8,789,376	6,861,234	9,431,783	14,272,280	14,010,356	14,940,193	9.8%	6.6%
Fee In Lieu of Property Tax	88,578	447,114	167,474	495,691	906,345	834,025	1,085,465	51.8%	30.1%
All Other	697,561	824,819	640,982	234,752	568,627	1,451,026	1,584,251	14.6%	9.2%
Local Options Sales Tax	0	0	0	0	0	0	6,877	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax (1%)	0	0	0	3,754,749	3,469,682	3,511,457	3,596,008	n/a	2.4%
Licenses, fees, Charges, Bonds, etc.	2,479,790	10,864,530	3,691,971	3,456,343	5,581,574	5,096,149	4,230,188	9.3%	-17.0%
Licenses & Permits	92,707	274,108	338,418	317,353	465,901	392,189	374,313	26.2%	-4.6%
Service Revenue & Charges	1,900,012	9,976,220	2,785,633	2,086,247	3,073,815	3,251,017	2,756,090	6.4%	-15.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	487,071	614,202	567,920	1,052,743	2,041,858	1,452,943	1,099,785	14.5%	-24.3%
Revenues from State Sources	4,476,353	2,982,954	2,760,611	3,473,716	4,331,284	3,695,610	3,850,128	-2.5%	4.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	660,920	666,826	506,676	752,465	953,804	613,777	1,088,051	8.7%	77.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,934,243	1,897,154	1,905,600	2,109,391	2,231,003	2,388,368	2,296,841	2.9%	-3.8%
Manufacturer's Depreciation Reimbursement	123,750	140,567	103,547	161,711	193,965	200,163	189,693	7.4%	-5.2%
State Grants	1,757,439	278,407	244,788	450,149	952,512	493,302	275,543	-26.6%	-44.1%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,138,301	721,545	515,246	696,857	567,658	326,908	2,648,148	15.1%	710.1%
Revenues from Other Local Sources	811,385	939,841	915,232	733,259	971,746	995,830	372,634	-12.2%	-62.6%
Total Expenditures (County only)	14,946,097	25,843,626	20,406,627	23,525,288	27,604,065	27,512,378	25,583,181	9.4%	-7.0%
Administration	5,068,377	3,708,652	6,787,437	3,822,932	7,524,463	4,653,737	5,801,941	2.3%	24.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,624,101	6,863,309	6,181,250	9,683,783	7,635,521	7,853,573	8,859,968	11.4%	12.8%
Transportation	2,063,250	1,845,448	2,405,917	2,265,317	2,561,634	5,455,229	1,916,214	-1.2%	-64.9%
Health & Human Services	606,450	8,394,696	1,511,182	874,695	575,273	765,195	578,543	-0.8%	-24.4%
Environment & Housing	2,278,975	2,316,638	2,545,174	2,311,150	209,919	238,734	2,242,029	-0.3%	839.1%
Recreation & Culture	299,699	681,818	440,531	435,335	125,875	123,982	109,398	-15.5%	-11.8%
Debt Service/Interest on Debt	5,245	0	0	0	1,090,019	0	0	-100.0%	n/a
Land Purchase & Facility Construction	0	1,953,819	465,136	1,642,148	146,955	1,519,747	4,390,256	n/a	188.9%
All Other	0	79,246	70,000	2,489,928	7,734,406	6,902,181	1,684,832	n/a	-75.6%

Newberry County

	FY 03 /1	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	6,295,031	8,329,671	9,119,596	10,529,212	9,879,735	12,312,326	10,547,580	9.0%	-14.3%
Revenues from Local Sources	5,019,230	5,914,877	6,699,093	7,308,558	7,819,905	7,449,963	7,112,598	6.0%	-4.5%
Current Property Taxes	1,747,521	1,877,790	1,944,868	2,283,104	2,296,983	2,144,598	2,262,636	4.4%	5.5%
Current Real & Personal Property Taxes	1,657,153	1,795,923	1,799,318	2,096,437	2,230,805	2,079,290	2,162,653	4.5%	4.0%
Fee In Lieu of Property Tax	4,709	3,037	2,445	27,642	2,371	2,933	1,458	-17.7%	-50.3%
All Other	85,659	78,830	143,105	159,025	63,807	62,375	98,525	2.4%	58.0%
Local Options Sales Tax	0	1,373	19,002	3,432	43,315	0	0	n/a	n/a
Local Hospitality Tax	332,032	356,700	398,290	436,221	469,236	481,619	479,544	6.3%	-0.4%
Local Accommodations Tax	36,032	40,226	45,607	45,882	78,591	79,481	74,033	12.8%	-6.9%
Capital Projects/Transportation Tax	0	0	0	256,370	0	12,068	31,020	n/a	157.0%
Licenses, fees, Charges, Bonds, etc.	2,903,645	3,638,788	4,291,326	4,283,549	4,931,780	4,732,197	4,265,365	6.6%	-9.9%
Licenses & Permits	1,303,607	1,489,355	1,489,927	1,648,062	1,767,660	1,824,880	1,769,986	5.2%	-3.0%
Service Revenue & Charges	1,220,007	1,501,060	1,961,036	2,023,816	2,321,974	2,281,763	2,135,202	9.8%	-6.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	380,031	648,373	840,363	611,671	842,146	625,554	360,177	-0.9%	-42.4%
Revenues from State Sources	877,388	1,122,033	1,159,242	981,527	1,054,718	1,027,975	1,041,952	2.9%	1.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	183,985	180,974	176,529	180,053	181,081	196,821	186,500	0.2%	-5.2%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	449,886	490,242	506,462	534,687	558,275	599,047	575,102	4.2%	-4.0%
Manufacturer's Depreciation Reimbursement	0	0	0	367	318	390	550	n/a	41.0%
State Grants	243,517	450,817	476,251	266,420	315,044	231,717	279,800	2.3%	20.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	32,891	637,262	576,092	940,138	53,358	1,154,946	542,666	59.6%	-53.0%
Revenues from Other Local Sources	365,522	655,499	685,169	1,298,989	951,754	3,136,981	1,850,364	31.0%	-41.0%
Total Expenditures (Cities only)	6,392,469	11,381,300	8,849,406	10,282,407	11,455,458	10,897,601	13,821,569	13.7%	26.8%
Administration	1,257,124	1,505,551	1,585,053	1,780,738	2,046,671	2,197,402	2,278,277	10.4%	3.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,294,238	2,688,014	3,363,725	3,319,670	3,597,971	3,985,662	3,853,036	9.0%	-3.3%
Transportation	514,715	779,325	614,212	915,272	702,393	1,018,842	911,572	10.0%	-10.5%
Health & Human Services	164,594	144,327	615,239	0	0	0	0	-100.0%	n/a
Environment & Housing	526,749	649,439	601,617	593,605	829,856	791,030	1,441,087	18.3%	82.2%
Recreation & Culture	483,854	553,613	614,192	655,674	721,739	746,120	1,031,397	13.4%	38.2%
Debt Service/Interest on Debt	143,034	132,323	122,874	363,880	379,586	356,071	325,180	14.7%	-8.7%
Purchase of Land & Facility Construction	27,433	34,400	80,424	2,137,820	2,653,440	1,240,246	3,692,108	126.4%	197.7%
All Other	980,728	4,894,308	1,252,070	515,748	523,802	562,228	288,912	-18.4%	-48.6%

* Cities Included: Little Mountain, Newberry, Peak, Pomaria, Prosperity
Silverstree, & Whitmire

/1 In FY 03 Prosperity was excluded.

Newberry County

Newberry County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	17,381,109	17,871,642	17,890,373	19,307,052	23,086,918	20,420,768	21,268,005	3.4%	4.1%
Owner Occupied	2,776,000	2,949,107	3,077,761	3,317,727	5,636,441	2,219,414	2,663,526	-0.7%	20.0%
Agricultural (Private)	348,153	363,797	371,473	398,299	384,311	418,374	444,664	4.2%	6.3%
Agricultural (Corporate)	131,872	130,195	125,306	109,869	102,391	90,503	414,119	21.0%	357.6%
Commercial/Rental	4,320,331	4,498,170	4,826,842	5,011,587	6,676,082	6,908,100	7,010,757	8.4%	1.5%
Personal Property (Vehicles)	3,394,538	3,219,614	3,240,395	3,191,448	2,863,309	2,894,349	2,871,506	-2.8%	-0.8%
Other Personal Property	202,951	249,539	237,988	302,561	295,461	314,037	363,901	10.2%	15.9%
Manufacturing	2,301,493	2,260,602	2,008,453	2,281,950	2,275,100	2,281,300	2,117,415	-1.4%	-7.2%
Utility	1,888,376	1,919,908	1,948,536	1,981,553	2,055,347	2,115,235	2,407,329	4.1%	13.8%
Business Personal	926,372	1,010,362	970,694	1,009,075	1,040,938	1,124,901	1,207,237	4.5%	7.3%
Motor Carrier	189,996	163,083	164,583	182,397	191,715	209,772	214,478	2.0%	2.2%
Fee-in-Lieu and Joint Industrial Park	901,027	1,107,266	918,341	1,520,587	1,565,823	1,844,782	1,553,073	9.5%	-15.8%

Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year	FY 09
								Compound Growth Rate	Percent Change
Total Revenues	9,901,587	10,281,022	8,008,892	10,419,000	15,794,711	16,075,159	17,612,495	10.1%	9.6%
Owner Occupied	2,496,783	2,617,837	2,088,801	2,654,487	4,872,601	5,059,177	5,750,686	14.9%	13.7%
Agricultural (Private)	176,514	186,821	148,465	193,416	240,537	253,212	283,508	8.2%	12.0%
Agricultural (Corporate)	66,859	66,859	50,081	53,353	64,086	54,775	264,033	25.7%	382.0%
Commercial/Rental	2,190,412	2,309,950	1,929,123	2,433,657	4,178,505	4,180,981	4,469,905	12.6%	6.9%
Personal Property (Vehicles)	1,721,034	1,653,371	1,295,074	1,549,786	1,792,122	1,751,743	1,830,810	1.0%	4.5%
Other Personal Property	102,896	128,146	95,116	146,925	184,927	190,064	232,015	14.5%	22.1%
Manufacturing	1,166,859	1,160,889	802,710	1,108,129	1,423,967	1,380,708	1,350,018	2.5%	-2.2%
Utility	957,408	985,932	778,763	962,254	1,286,425	1,280,201	1,534,860	8.2%	19.9%
Business Personal	469,671	518,852	387,953	490,013	651,514	680,822	769,708	8.6%	13.1%
Motor Carrier	96,328	83,748	65,778	88,573	119,993	126,960	136,746	6.0%	7.7%
Fee-in-Lieu and Joint Industrial Park	456,822	568,616	367,029	738,406	980,036	1,116,515	990,206	13.8%	-11.3%

Oconee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	132,535,475	165,534,721	150,350,372	170,704,310	203,180,749	191,317,847	216,704,522	8.5%	13.3%
Revenues from Local Sources	83,362,788	113,065,398	94,301,674	110,990,557	140,633,640	115,124,285	146,901,248	9.9%	27.6%
Current Property Taxes	66,015,589	66,415,813	67,161,582	88,087,247	89,303,430	88,622,498	92,167,389	5.7%	4.0%
Current Real & Personal Property Taxes	64,442,274	64,469,699	65,573,710	85,648,110	86,074,217	85,562,533	89,129,127	5.6%	4.2%
Fee In Lieu of Property Tax (only Counties and Cities)	618,355	702,098	565,001	853,444	1,079,481	887,772	1,014,971	8.6%	14.3%
All Other	954,960	1,244,015	1,022,871	1,585,693	2,149,732	2,172,193	2,023,291	13.3%	-6.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	122,935	358,018	0	436,791	463,699	430,218	512,348	26.9%	19.1%
Local Accommodations Tax	114,649	165,670	130,226	176,683	194,965	186,818	164,289	6.2%	-12.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	17,109,615	46,125,897	27,009,866	22,289,836	50,671,546	25,884,751	54,057,222	21.1%	108.8%
Licenses & Permits	3,200,509	3,318,116	3,879,712	5,244,335	4,958,476	4,900,177	4,372,781	5.3%	-10.8%
Service Revenue & Charges	8,374,354	9,155,880	8,532,534	11,535,684	12,109,007	12,821,753	11,799,911	5.9%	-8.0%
Bonds & Leases	0	27,304,730	7,075,388	0	25,110,873	0	30,918,578	n/a	n/a
Miscellaneous	5,534,752	6,347,171	7,522,232	5,509,817	8,493,190	8,162,820	6,965,952	3.9%	-14.7%
Revenues from State Sources	41,332,230	43,382,883	45,935,290	48,444,402	49,967,039	60,071,185	55,445,283	5.0%	-7.7%
Reimbursements for Property Tax Relief (Tier 1)	3,948,129	3,948,128	3,948,129	3,948,128	3,948,128	3,948,129	3,948,128	0.0%	0.0%
Homestead Exemption (Tier 2) /1	2,500,253	2,653,939	2,567,034	2,912,890	2,937,241	3,345,848	3,220,191	4.3%	-3.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	8,695,520	9,081,769	n/a	4.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,708,584	3,687,465	4,081,123	4,276,240	4,798,465	5,000,656	4,844,297	4.6%	-3.1%
Manufacturer's Depreciation Reimbursement	684,290	883,242	799,372	1,049,277	796,799	784,967	790,578	2.4%	0.7%
State Grants	10,820,320	11,274,204	10,890,653	10,039,816	10,931,504	12,381,000	11,347,904	0.8%	-8.3%
Education Finance Act (EFA)	11,685,715	12,816,990	13,626,036	17,213,242	16,983,767	16,983,767	15,096,143	4.4%	-11.1%
Education Improvement Act (EIA)	7,626,688	7,504,085	9,049,086	8,292,929	8,620,117	8,062,949	6,511,563	-2.6%	-19.2%
Education Lottery	358,251	614,830	973,857	711,880	951,017	868,349	604,709	9.1%	-30.4%
Revenues from Federal Sources	7,488,330	8,723,196	9,610,445	10,661,344	11,888,973	11,722,439	13,182,665	9.9%	12.5%
Revenues from Other Local Sources	352,127	363,244	502,964	608,007	691,098	1,335,271	1,179,329	22.3%	-11.7%
Total Expenditures (School Dist., Counties, & Cities)	129,648,165	135,221,695	138,551,310	172,629,333	189,689,235	187,766,649	209,811,105	8.4%	11.7%
Administration	46,154,183	47,923,725	52,273,337	58,008,131	57,435,142	60,709,743	61,113,846	4.8%	0.7%
Instruction	49,628,516	51,311,027	53,095,415	53,790,496	55,313,116	57,118,232	58,941,843	2.9%	3.2%
Public Safety	11,687,884	12,140,765	12,631,290	15,858,066	17,200,109	20,068,992	23,775,100	12.6%	18.5%
Transportation	4,527,598	4,691,347	4,858,421	15,873,543	7,175,578	6,884,371	6,600,083	6.5%	-4.1%
Health & Human Services	1,069,495	876,401	895,640	854,557	707,259	2,651,628	1,013,355	-0.9%	-61.8%
Environment & Housing	1,507,949	1,422,585	1,590,496	4,658,002	747,879	3,547,783	4,483,763	19.9%	26.4%
Recreation & Culture	2,503,985	2,287,444	2,567,061	3,758,199	3,973,736	3,913,098	3,992,830	8.1%	2.0%
Debt Service/Interest on Debt /4	6,196,737	6,357,914	6,251,652	9,329,909	8,528,492	14,834,006	18,869,333	20.4%	27.2%
Land Purchase & Facility Construction	5,622,970	6,510,099	3,458,516	9,712,891	33,640,557	14,266,942	28,136,392	30.8%	97.2%
All Other	748,848	1,700,388	929,482	785,539	4,967,367	3,771,854	2,884,560	25.2%	-23.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Oconee County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	66,015,589	66,415,813	67,161,582	88,087,247	89,303,430	88,622,498	92,167,389	5.7%	4.0%
School District Total	43,201,417	43,173,629	45,016,691	57,152,389	56,630,987	54,279,668	56,141,259	4.5%	3.4%
County Total	20,733,114	21,111,151	20,172,288	28,397,371	29,327,070	31,247,451	32,870,813	8.0%	5.2%
Cities Total	2,081,058	2,131,033	1,972,603	2,537,487	3,345,373	3,095,379	3,155,317	7.2%	1.9%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	377,122,115	382,263,831	384,206,800	453,654,100	480,667,689	502,550,225	517,993,536	5.4%	3.1%
Owner Occupied (4% assessment ratio)	81,761,600	84,470,700	87,171,150	90,411,800	125,116,580	132,393,010	136,436,870	8.9%	3.1%
Agricultural (Private) (4%)	1,402,750	1,408,220	1,410,650	1,443,740	1,503,630	1,603,650	1,624,210	2.5%	1.3%
Agricultural (Corporate) (6%)	138,690	120,140	118,180	116,000	114,540	114,260	138,620	0.0%	21.3%
Commercial/Rental (6%)	70,411,400	77,280,580	84,962,390	91,249,940	128,321,820	140,622,260	157,061,335	14.3%	11.7%
Personal Property (Vehicles) /6	39,368,825	38,059,061	37,628,485	35,542,235	33,844,834	33,175,264	31,526,497	-3.6%	-5.0%
Other Personal Property County (10.5%)	3,566,780	3,859,640	4,554,430	4,729,260	5,398,852	5,977,303	6,292,004	9.9%	5.3%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	25,426,878	25,166,910	23,813,883	23,356,680	15,927,090	15,211,060	12,693,130	-10.9%	-16.6%
Utility (10.5%)	129,782,650	112,699,450	121,604,380	183,882,810	146,264,830	147,444,620	144,681,860	1.8%	-1.9%
Business Personal (10.5%)	7,023,460	6,752,870	7,106,100	7,212,840	7,352,360	7,347,730	6,250,788	-1.9%	-14.9%
Motor Carrier (9.5%)	2,107,488	1,817,378	1,782,000	1,915,880	2,075,460	2,547,370	2,269,292	1.2%	-10.9%
Fee-in-Lieu and Joint Industrial Park /7	16,131,594	30,628,882	14,055,152	13,792,915	14,747,693	16,113,698	19,018,930	2.8%	18.0%
Total Average Millage Rates /2									
School Districts /3	125.0	123.3	127.4	134.7	126.0	133.2	133.5	1.1%	0.3%
Counties /4	55.3	55.5	52.9	62.8	61.3	62.5	63.6	2.3%	1.8%
Cities & Special Purpose Districts /5	15.6	25.2	84.7	55.0	74.7	68.4	66.6	27.3%	-2.6%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	66,015,589	66,415,813	67,161,582	88,087,247	89,303,430	88,622,498	92,167,389	5.7%	4.0%
Owner Occupied	9,128,038	9,377,903	10,072,869	11,891,777	17,871,345	11,335,856	12,039,187	4.7%	6.2%
Agricultural (Private)	267,238	266,404	268,436	299,454	297,522	330,987	336,769	3.9%	1.7%
Agricultural (Corporate)	26,422	22,728	22,489	24,060	22,664	23,583	28,742	1.4%	21.9%
Commercial/Rental	13,414,091	14,619,760	16,167,721	18,926,638	25,390,932	29,023,835	32,565,621	15.9%	12.2%
Personal Property (Vehicles)	7,500,163	7,199,925	7,160,425	7,372,005	6,696,849	6,847,233	6,536,809	-2.3%	-4.5%
Other Personal Property County	679,508	730,158	866,675	980,921	1,068,266	1,233,690	1,304,605	11.5%	5.7%
Manufacturing	5,462,435	5,463,116	5,096,609	5,697,977	4,230,962	4,027,270	3,646,807	-6.5%	-9.4%
Utility	24,724,921	21,320,220	23,140,424	38,140,116	28,941,301	30,431,941	29,998,819	3.3%	-1.4%
Business Personal	1,338,041	1,277,492	1,352,239	1,496,054	1,454,805	1,516,540	1,296,059	-0.5%	-14.5%
Motor Carrier	401,498	343,807	339,102	397,383	410,670	525,766	470,523	2.7%	-10.5%
Fee-in-Lieu and Joint Industrial Park	3,073,233	5,794,301	2,674,593	2,860,862	2,918,114	3,325,799	3,943,448	4.2%	18.6%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Oconee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	91,317,412	122,623,923	108,329,174	115,106,783	140,731,073	122,790,373	150,516,410	8.7%	22.6%
Revenues from Local Sources	49,432,666	77,392,462	60,293,738	65,496,715	89,858,888	62,249,714	93,926,130	11.3%	50.9%
Current Property Taxes	43,201,417	43,173,629	45,016,691	57,152,389	56,630,987	54,279,668	56,141,259	4.5%	3.4%
Current Real & Personal Property Taxes	42,921,148	42,938,571	44,781,670	56,894,670	56,339,739	53,948,623	55,804,405	4.5%	3.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	280,269	235,058	235,021	257,719	291,248	331,045	336,854	3.1%	1.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,231,249	34,218,833	15,277,047	8,344,326	33,227,901	7,970,046	37,784,871	35.0%	374.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	4,119,646	4,115,302	4,478,621	5,149,995	5,671,651	5,530,991	4,593,240	1.8%	-17.0%
Bonds & Leases	0	27,304,730	7,075,388	0	25,110,873	0	30,918,578	n/a	n/a
Miscellaneous	2,111,603	2,798,801	3,723,038	3,194,331	2,445,377	2,439,055	2,273,053	1.2%	-6.8%
Revenues from State Sources	35,325,371	37,187,137	39,169,474	40,314,283	41,189,940	50,374,267	46,672,975	4.8%	-7.3%
Reimbursements for Property Tax Relief (Tier 1)	3,948,129	3,948,128	3,948,129	3,948,128	3,948,128	3,948,129	3,948,128	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,584,775	1,674,722	1,675,490	1,810,179	1,849,424	2,128,070	1,955,887	3.6%	-8.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	8,695,520	9,081,769	n/a	4.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	169,330	169,330	169,330	169,330	169,330	169,330	169,330	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	464,589	589,361	565,280	680,430	462,897	517,133	522,153	2.0%	1.0%
State Grants 4/	9,487,894	9,869,691	9,162,266	7,488,165	8,205,260	9,001,020	8,783,293	-1.3%	-2.4%
Education Finance Act (EFA)	11,685,715	12,816,990	13,626,036	17,213,242	16,983,767	16,983,767	15,096,143	4.4%	-11.1%
Education Improvement Act (EIA)	7,626,688	7,504,085	9,049,086	8,292,929	8,620,117	8,062,949	6,511,563	-2.6%	-19.2%
Education Lottery	358,251	614,830	973,857	711,880	951,017	868,349	604,709	9.1%	-30.4%
Revenues from Federal Sources	6,559,375	8,044,324	8,865,962	9,295,785	9,682,245	10,061,772	9,921,307	7.1%	-1.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	95,077,716	97,792,419	100,862,391	111,539,713	129,815,258	126,261,026	144,114,966	7.2%	14.1%
Administration	35,009,934	36,191,561	39,311,124	40,620,344	41,605,319	44,553,180	44,378,735	4.0%	-0.4%
Instruction	49,628,516	51,311,027	53,095,415	53,790,496	55,313,116	57,118,232	58,941,843	2.9%	3.2%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	2,768	0	282	4,864	10,673	7,420	2,363	-2.6%	-68.2%
Environment & Housing	0	0	73	0	0	0	0	n/a	n/a
Recreation & Culture	36,088	15,987	10,313	11,500	13,304	10,110	12,307	-16.4%	21.7%
Debt Service/Interest on Debt	5,574,920	5,523,086	5,391,320	8,367,832	7,960,528	14,280,215	15,323,461	18.4%	7.3%
Purchase of Land & Facility Construction	4,502,094	4,318,885	2,424,834	8,144,476	24,419,388	9,930,603	25,083,100	33.1%	152.6%
All Other	323,396	431,873	629,030	600,201	492,930	361,266	373,157	2.4%	3.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Oconee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	29,591,751	30,388,550	29,900,395	43,352,074	47,220,606	49,789,007	50,724,184	9.4%	1.9%
Revenues from Local Sources	24,230,983	25,060,678	23,523,449	36,183,180	39,699,430	40,779,558	40,754,325	9.1%	-0.1%
Current Property Taxes	20,733,114	21,111,151	20,172,288	28,397,371	29,327,070	31,247,451	32,870,813	8.0%	5.2%
Current Real & Personal Property Taxes	19,484,036	19,449,190	18,880,088	26,270,512	26,752,541	28,598,842	30,232,310	7.6%	5.7%
Fee In Lieu of Property Tax	616,446	699,651	561,702	850,982	830,427	885,689	1,013,046	8.6%	14.4%
All Other	632,632	962,309	730,498	1,275,877	1,744,102	1,762,920	1,625,457	17.0%	-7.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (3%)	110,196	140,220	130,226	137,693	153,790	164,340	138,139	3.8%	-15.9%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,387,673	3,809,307	3,220,935	7,648,116	10,218,570	9,367,767	7,745,373	14.8%	-17.3%
Licenses & Permits	578,593	667,510	863,292	2,140,481	2,468,502	1,758,415	1,144,819	12.0%	-34.9%
Service Revenue & Charges	2,176,402	2,882,282	1,887,694	4,113,721	4,165,851	4,929,785	4,564,574	13.1%	-7.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	632,678	259,515	469,949	1,393,914	3,584,217	2,679,566	2,035,980	21.5%	-24.0%
Revenues from State Sources	4,507,296	4,738,501	5,799,848	5,751,345	6,881,346	8,061,035	7,499,098	8.9%	-7.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	754,206	798,229	726,535	936,821	983,281	1,026,167	1,075,106	6.1%	4.8%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	3,054,418	3,091,146	3,453,484	3,601,118	4,074,003	4,336,393	4,176,556	5.4%	-3.7%
Manufacturer's Depreciation Reimbursement	219,701	280,914	214,009	353,285	246,813	266,313	267,001	3.3%	0.3%
State Grants	478,971	568,212	1,405,820	860,121	1,577,248	2,432,162	1,980,434	26.7%	-18.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	853,472	589,371	577,099	1,240,771	619,669	911,892	2,386,612	18.7%	161.7%
Revenues from Other Local Sources	0	0	0	176,778	20,162	36,523	84,150	n/a	130.4%
Total Expenditures (County only)	18,286,350	17,730,208	20,106,967	44,540,625	39,780,286	44,165,217	47,001,518	17.0%	6.4%
Administration	4,668,195	4,339,516	5,545,680	14,201,960	13,383,130	13,165,485	13,548,007	19.4%	2.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	6,788,078	7,063,562	7,148,139	10,051,968	10,935,959	13,332,845	16,178,558	15.6%	21.3%
Transportation	1,863,339	1,919,351	2,566,481	12,757,158	5,199,307	5,066,294	4,808,259	17.1%	-5.1%
Health & Human Services	1,066,727	876,401	895,358	849,693	696,586	2,644,208	1,010,992	-0.9%	-61.8%
Environment & Housing	381,433	314,233	391,671	4,199,755	584,143	3,353,564	3,998,174	47.9%	19.2%
Recreation & Culture	1,480,884	1,279,982	1,494,834	2,480,091	2,560,632	2,460,533	2,529,990	9.3%	2.8%
Debt Service/Interest on Debt	612,562	825,852	855,133	0	0	0	2,623,253	27.4%	n/a
Land Purchase & Facility Construction	999,680	810,859	909,219	0	2,246,870	984,285	0	-100.0%	n/a
All Other	425,452	300,452	300,452	0	4,173,659	3,158,003	2,304,285	32.5%	-27.0%

Oconee County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	11,626,312	12,522,248	12,120,803	12,245,453	15,229,070	18,738,467	15,463,928	4.9%	-17.5%
Revenues from Local Sources	9,699,139	10,612,258	10,484,487	9,310,662	11,075,322	12,095,013	12,220,793	3.9%	1.0%
Current Property Taxes	2,081,058	2,131,033	1,972,603	2,537,487	3,345,373	3,095,379	3,155,317	7.2%	1.9%
Current Real & Personal Property Taxes	2,037,090	2,081,938	1,911,952	2,482,928	2,981,937	3,015,068	3,092,412	7.2%	2.6%
Fee In Lieu of Property Tax	1,909	2,447	3,299	2,462	249,054	2,083	1,925	0.1%	-7.6%
All Other	42,059	46,648	57,352	52,097	114,382	78,228	60,980	6.4%	-22.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	122,935	358,018	0	436,791	463,699	430,218	512,348	26.9%	19.1%
Local Accommodations Tax	4,453	25,450	0	38,990	41,175	22,478	26,150	34.3%	16.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	7,490,693	8,097,757	8,511,884	6,297,394	7,225,075	8,546,938	8,526,978	2.2%	-0.2%
Licenses & Permits	2,621,916	2,650,606	3,016,420	3,103,854	2,489,974	3,141,762	3,227,962	3.5%	2.7%
Service Revenue & Charges	2,078,306	2,158,296	2,166,219	2,271,968	2,271,505	2,360,977	2,642,097	4.1%	11.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,790,471	3,288,855	3,329,245	921,572	2,463,596	3,044,199	2,656,919	-0.8%	-12.7%
Revenues from State Sources	1,499,563	1,457,245	965,968	2,378,774	1,895,753	1,635,883	1,273,210	-2.7%	-22.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	161,272	180,988	165,009	165,890	104,536	191,611	189,198	2.7%	-1.3%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	484,836	426,989	458,309	505,792	555,132	494,933	498,411	0.5%	0.7%
Manufacturer's Depreciation Reimbursement	0	12,967	20,083	15,562	87,089	1,521	1,424	n/a	-6.4%
State Grants	853,455	836,301	322,567	1,691,530	1,148,996	947,818	584,177	-6.1%	-38.4%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	75,483	89,501	167,384	124,788	1,587,059	748,775	874,746	50.4%	16.8%
Revenues from Other Local Sources	352,127	363,244	502,964	431,229	670,936	1,298,748	1,095,179	20.8%	-15.7%
Total Expenditures (Cities only)	16,284,099	19,699,068	17,581,952	16,548,995	20,093,691	17,340,406	18,694,621	2.3%	7.8%
Administration	6,476,054	7,392,648	7,416,533	3,185,827	2,446,693	2,991,078	3,187,104	-11.1%	6.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	4,899,806	5,077,203	5,483,151	5,806,098	6,264,150	6,736,147	7,596,542	7.6%	12.8%
Transportation	2,664,259	2,771,996	2,291,940	3,116,385	1,976,271	1,818,077	1,791,824	-6.4%	-1.4%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,126,516	1,108,352	1,198,752	458,247	163,736	194,219	485,589	-13.1%	150.0%
Recreation & Culture	987,013	991,475	1,061,914	1,266,608	1,399,800	1,442,455	1,450,533	6.6%	0.6%
Debt Service/Interest on Debt	9,255	8,976	5,199	962,077	567,964	553,791	922,619	115.3%	66.6%
Purchase of Land & Facility Construction	121,196	1,380,355	124,463	1,568,415	6,974,299	3,352,054	3,053,292	71.2%	-8.9%
All Other	0	968,063	0	185,338	300,778	252,585	207,118	n/a	-18.0%

* Cities Included: Salem, Seneca, Walhalla, Westminster & West Union.

Oconee County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	43,201,417	43,173,629	45,016,691	57,152,389	56,630,987	54,279,668	56,141,259	4.5%	3.4%
Owner Occupied	6,274,083	6,464,596	7,161,304	8,229,008	11,820,462	4,986,787	5,189,435	-3.1%	4.1%
Agricultural (Private)	175,378	173,592	179,779	194,450	189,504	213,554	216,892	3.6%	1.6%
Agricultural (Corporate)	17,340	14,810	15,061	15,623	14,436	15,216	18,511	1.1%	21.7%
Commercial/Rental	8,803,158	9,526,396	10,827,940	12,290,021	16,172,550	18,726,304	20,973,455	15.6%	12.0%
Personal Property (Vehicles)	4,922,072	4,691,550	4,795,522	4,787,015	4,265,504	4,417,864	4,209,945	-2.6%	-4.7%
Other Personal Property	445,935	475,779	580,434	636,962	680,424	795,982	840,214	11.1%	5.6%
Manufacturing	3,178,986	3,102,331	3,034,935	3,145,800	2,007,310	2,025,618	1,694,999	-10.0%	-16.3%
Utility	16,226,025	13,892,489	15,497,739	24,766,303	18,433,929	19,634,820	19,320,341	3.0%	-1.6%
Business Personal	878,105	832,428	905,629	971,463	926,627	978,478	834,710	-0.8%	-14.7%
Motor Carrier	263,488	224,029	227,105	258,041	261,573	339,227	303,034	2.4%	-10.7%
Fee-in-Lieu and Joint Industrial Park	2,016,846	3,775,630	1,791,244	1,857,702	1,858,669	2,145,820	2,539,725	3.9%	18.4%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	20,870,874	21,209,728	20,337,121	28,483,210	29,479,924	31,387,929	32,932,873	7.9%	4.9%
Owner Occupied	4,524,890	4,686,817	4,614,208	5,676,612	7,673,549	8,268,910	8,674,352	11.5%	4.9%
Agricultural (Private)	77,632	78,134	74,670	90,647	92,219	100,160	103,264	4.9%	3.1%
Agricultural (Corporate)	7,675	6,666	6,256	7,283	7,025	7,136	8,813	2.3%	23.5%
Commercial/Rental	3,896,742	4,287,877	4,497,293	5,729,236	7,870,131	8,782,886	9,985,609	17.0%	13.7%
Personal Property (Vehicles)	2,178,769	2,111,689	1,991,779	2,231,561	2,075,744	2,072,037	2,004,384	-1.4%	-3.3%
Other Personal Property	197,394	214,150	241,078	296,932	331,118	373,326	400,032	12.5%	7.2%
Manufacturing	1,407,187	1,396,374	1,260,534	1,466,477	976,827	950,042	807,001	-8.9%	-15.1%
Utility	7,182,494	6,253,076	6,436,854	11,545,300	8,970,597	9,208,992	9,198,550	4.2%	-0.1%
Business Personal	388,696	374,680	376,145	452,867	450,929	458,919	397,411	0.4%	-13.4%
Motor Carrier	116,634	100,836	94,326	120,291	127,290	159,102	144,277	3.6%	-9.3%
Fee-in-Lieu and Joint Industrial Park	892,762	1,699,429	743,978	866,005	904,494	1,006,418	1,209,181	5.2%	20.1%

Orangeburg County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	245,808,866	236,812,175	233,994,230	249,734,405	267,766,570	270,915,569	264,766,342	1.2%	-2.3%
Revenues from Local Sources	138,547,922	131,538,250	131,971,292	141,215,666	153,178,036	131,595,997	139,793,512	0.1%	6.2%
Current Property Taxes	69,642,210	76,679,486	74,550,162	80,381,198	83,423,237	86,487,804	84,344,414	3.2%	-2.5%
Current Real & Personal Property Taxes	66,506,744	73,076,503	71,555,923	75,468,944	78,528,948	80,341,591	78,669,459	2.8%	-2.1%
Fee In Lieu of Property Tax (only Counties and Cities)	250,418	398,856	201,893	1,467,962	1,582,002	2,744,811	1,633,514	36.7%	-40.5%
All Other	2,885,048	3,204,126	2,792,346	3,444,293	3,312,287	3,401,403	4,041,441	5.8%	18.8%
Local Options Sales Tax	130,734	272,361	222,756	197,675	245,202	302,238	96,797	-4.9%	-68.0%
Local Hospitality Tax	725,745	1,027,215	1,055,130	1,041,350	1,144,492	1,139,681	1,160,531	8.1%	1.8%
Local Accommodations Tax	47,537	376,090	366,583	377,652	411,289	360,346	331,986	38.3%	-7.9%
Capital Projects/Transportation Tax	7,900,490	7,921,423	8,534,112	9,244,501	10,700,983	10,020,128	10,530,123	4.9%	5.1%
Licenses, fees, Charges, Bonds, etc.	60,101,206	45,261,675	47,242,549	49,973,290	57,252,832	33,285,800	43,329,661	-5.3%	30.2%
Licenses & Permits	3,701,784	4,547,987	4,393,433	4,892,263	5,229,409	4,997,569	4,781,485	4.4%	-4.3%
Service Revenue & Charges	15,241,058	16,293,540	17,557,137	20,399,883	17,422,723	16,650,892	15,695,958	0.5%	-5.7%
Bonds & Leases	35,802,461	16,806,385	18,955,200	16,242,561	28,040,233	0	11,147,599	-17.7%	n/a
Miscellaneous	5,355,903	7,613,763	6,336,779	8,438,583	6,560,467	11,637,339	11,704,619	13.9%	0.6%
Revenues from State Sources	81,596,245	81,683,355	80,883,143	83,867,610	88,310,145	100,370,439	91,485,223	1.9%	-8.9%
Reimbursements for Property Tax Relief (Tier 1)	5,894,419	5,642,050	5,642,050	5,642,050	5,642,049	6,046,613	6,046,613	0.4%	0.0%
Homestead Exemption (Tier 2) /1	3,412,199	3,564,201	3,586,288	3,798,285	4,025,249	4,180,700	4,165,550	3.4%	-0.4%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	4,364,115	4,885,166	n/a	11.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,957,095	6,768,383	6,914,876	7,278,955	7,795,508	8,644,526	8,035,168	5.1%	-7.0%
Manufacturer's Depreciation Reimbursement	1,298,400	1,254,243	1,393,246	1,858,186	1,792,795	1,986,235	2,109,075	8.4%	6.2%
State Grants	24,575,634	23,937,328	21,099,683	17,144,152	21,012,748	24,798,240	22,215,156	-1.7%	-10.4%
Education Finance Act (EFA)	26,047,687	25,318,692	25,637,213	32,322,389	32,622,907	33,690,182	30,018,624	2.4%	-10.9%
Education Improvement Act (EIA)	13,554,266	12,158,611	12,541,333	14,089,017	14,315,150	15,458,456	12,727,457	-1.0%	-17.7%
Education Lottery	856,545	3,039,847	4,068,454	1,734,576	1,103,739	1,201,371	1,282,414	7.0%	6.7%
Revenues from Federal Sources	25,153,772	21,572,550	20,334,456	23,583,252	21,646,189	22,701,179	26,203,994	0.7%	15.4%
Revenues from Other Local Sources	510,927	2,018,020	805,339	1,067,877	4,632,200	10,580,586	8,065,242	58.4%	-23.8%
Total Expenditures (School Dist., Counties, & Cities)	213,455,983	225,638,381	293,259,844	264,522,946	252,059,912	287,432,144	301,694,246	5.9%	5.0%
Administration	64,741,213	67,632,455	72,805,270	78,641,104	89,896,357	92,812,409	109,668,064	9.2%	18.2%
Instruction	73,236,334	72,448,358	74,953,292	77,474,832	80,793,065	85,537,491	82,151,533	1.9%	-4.0%
Public Safety	17,247,673	18,964,270	20,176,660	22,393,637	26,958,678	32,162,618	26,453,955	7.4%	-17.7%
Transportation	2,469,670	2,120,106	79,778,632	5,597,399	2,985,876	5,883,080	7,138,382	19.4%	21.3%
Health & Human Services	2,376,591	2,547,745	4,156,717	5,657,997	2,650,747	1,982,618	6,607,598	18.6%	233.3%
Environment & Housing	5,419,153	4,608,877	4,216,485	8,564,838	1,701,664	7,075,761	6,387,221	2.8%	-9.7%
Recreation & Culture	3,617,178	4,924,685	4,246,126	4,834,423	7,173,936	13,133,372	10,229,609	18.9%	-22.1%
Debt Service/Interest on Debt /4	10,562,491	15,663,188	14,206,962	20,336,117	21,562,061	24,625,467	27,019,313	16.9%	9.7%
Land Purchase & Facility Construction	33,667,145	36,506,050	18,549,615	35,712,296	15,826,503	20,851,038	16,892,881	-10.9%	-19.0%
All Other	118,535	222,647	170,085	5,310,303	2,511,025	3,368,290	9,145,690	106.3%	171.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Orangeburg County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	69,642,210	76,679,486	74,550,162	80,381,198	83,423,237	86,487,804	84,344,414	3.2%	-2.5%
School District Total	42,898,436	47,839,146	50,455,283	49,890,892	52,627,849	53,478,084	52,031,821	3.3%	-2.7%
County Total	24,242,810	25,560,201	20,682,467	26,529,699	26,663,474	28,828,235	28,502,207	2.7%	-1.1%
Cities Total	2,500,964	3,280,139	3,412,412	3,960,608	4,131,914	4,181,485	3,810,386	7.3%	-8.9%
Assessed Property Values for Tax Years									
	2002	2003*	2004	2005	2006	2007*	2008		
Total Assessed Value	250,181,648	266,973,882	271,022,651	269,352,811	269,564,180	284,819,381	280,062,800	1.9%	-1.7%
Owner Occupied (4% assessment ratio)	53,168,936	60,849,092	60,872,944	60,101,414	61,730,720	63,769,868	71,960,006	5.2%	12.8%
Agricultural (Private) (4%)	5,040,524	4,986,468	4,950,676	4,930,756	5,080,072	5,272,584	5,375,199	1.1%	1.9%
Agricultural (Corporate) (6%)	594,126	563,611	553,404	514,644	419,910	409,170	325,388	-9.5%	-20.5%
Commercial/Rental (6%)	48,511,764	61,784,568	61,889,214	64,474,794	64,820,478	64,358,238	59,887,475	3.6%	-6.9%
Personal Property (Vehicles) /6	35,551,889	30,686,228	29,708,704	29,600,689	28,242,194	29,716,886	25,844,398	-5.2%	-13.0%
Other Personal Property County (10.5%)	2,507,143	1,989,738	1,932,600	1,945,210	2,054,140	2,253,297	2,410,220	-0.7%	7.0%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	42,001,503	42,950,330	41,449,210	36,819,150	35,148,590	38,577,460	35,296,470	-2.9%	-8.5%
Utility (10.5%)	42,887,974	42,844,646	42,834,160	39,498,120	42,189,737	41,813,708	40,656,977	-0.9%	-2.8%
Business Personal (10.5%)	14,427,062	15,155,308	14,162,748	16,788,068	14,047,568	15,536,722	15,378,705	1.1%	-1.0%
Motor Carrier (9.5%)	1,943,130	1,717,443	1,612,737	1,749,139	1,879,299	1,434,451	1,455,277	-4.7%	1.5%
Fee-in-Lieu and Joint Industrial Park /7	3,547,597	3,446,450	11,056,254	12,930,827	13,951,472	21,676,997	21,472,685	35.0%	-0.9%
Total Average Millage Rates /2									
School Districts /3	195.0	200.3	207.0	206.2	216.2	224.3	224.8	2.4%	0.2%
Counties /4	101.1	99.2	80.0	98.7	98.6	99.1	101.2	0.0%	2.1%
Cities & Special Purpose Districts /5	62.7	65.4	88.4	80.4	86.1	79.6	75.6	3.2%	-5.0%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	69,642,210	76,679,486	74,550,162	80,381,198	83,423,237	86,487,804	84,344,414	3.2%	-2.5%
Owner Occupied	7,418,473	10,278,048	9,543,355	10,274,234	11,288,334	7,425,237	10,033,752	5.2%	35.1%
Agricultural (Private)	1,585,573	1,596,701	1,526,665	1,617,395	1,724,524	1,820,369	1,877,217	2.9%	3.1%
Agricultural (Corporate)	186,891	180,472	170,656	168,814	142,546	141,267	113,637	-8.0%	-19.6%
Commercial/Rental	15,260,107	19,783,845	19,085,086	21,149,133	22,004,507	22,219,801	20,914,909	5.4%	-5.9%
Personal Property (Vehicles)	11,183,383	9,825,942	9,161,421	9,709,669	9,587,334	10,259,810	9,025,814	-3.5%	-12.0%
Other Personal Property County	788,660	637,128	595,966	638,071	697,316	777,955	841,737	1.1%	8.2%
Manufacturing	13,462,624	14,151,849	12,983,793	13,545,442	13,513,839	16,063,751	13,960,339	0.6%	-13.1%
Utility	13,491,059	13,719,151	13,208,984	12,956,241	14,322,084	14,436,261	14,198,912	0.9%	-1.6%
Business Personal	4,538,250	4,852,834	4,367,437	5,506,851	4,768,706	5,364,082	5,370,809	2.8%	0.1%
Motor Carrier	611,241	549,937	497,328	573,756	637,963	495,247	508,236	-3.0%	2.6%
Fee-in-Lieu and Joint Industrial Park	1,115,950	1,103,577	3,409,472	4,241,592	4,736,085	7,484,024	7,499,051	37.4%	0.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

* Indicates year of local property tax reassessment

Orangeburg County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	179,151,817	162,980,871	168,026,266	170,356,099	186,042,014	167,809,462	173,690,069	-0.5%	3.5%
Revenues from Local Sources	87,689,363	72,296,613	78,510,738	77,547,593	90,621,824	63,971,794	72,409,390	-3.1%	13.2%
Current Property Taxes	42,898,436	47,839,146	50,455,283	49,890,892	52,627,849	53,478,084	52,031,821	3.3%	-2.7%
Current Real & Personal Property Taxes	42,579,824	47,542,786	50,163,171	49,568,865	52,261,079	53,058,964	51,602,336	3.3%	-2.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	318,612	296,360	292,112	322,027	366,770	419,120	429,485	5.1%	2.5%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	44,790,927	24,457,467	28,055,455	27,656,701	37,993,975	10,493,710	20,377,569	-12.3%	94.2%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	4,796,601	4,175,080	4,679,760	5,428,989	5,633,721	5,147,842	4,235,286	-2.1%	-17.7%
Bonds & Leases	35,802,461	16,806,385	18,955,200	16,242,561	28,040,233	0	11,147,599	-17.7%	n/a
Miscellaneous	4,191,865	3,476,002	4,420,495	5,985,151	4,320,021	5,345,868	4,994,684	3.0%	-6.6%
Revenues from State Sources	73,545,533	72,251,126	70,563,190	72,674,726	75,649,057	83,870,148	79,677,049	1.3%	-5.0%
Reimbursements for Property Tax Relief (Tier 1)	5,894,419	5,642,050	5,642,050	5,642,050	5,642,049	6,046,613	6,046,613	0.4%	0.0%
Homestead Exemption (Tier 2) /1	1,973,707	2,085,621	2,220,820	2,258,329	2,430,079	1,936,410	2,460,528	3.7%	27.1%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	4,364,115	4,885,166	n/a	11.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	814,056	814,057	814,056	814,056	814,056	814,056	814,058	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	792,849	786,580	956,009	1,135,539	1,163,575	1,285,369	1,348,536	9.3%	4.9%
State Grants 4/	23,612,004	22,405,668	18,683,255	14,678,770	17,557,502	19,073,576	20,093,653	-2.7%	5.3%
Education Finance Act (EFA)	26,047,687	25,318,692	25,637,213	32,322,389	32,622,907	33,690,182	30,018,624	2.4%	-10.9%
Education Improvement Act (EIA)	13,554,266	12,158,611	12,541,333	14,089,017	14,315,150	15,458,456	12,727,457	-1.0%	-17.7%
Education Lottery	856,545	3,039,847	4,068,454	1,734,576	1,103,739	1,201,371	1,282,414	7.0%	6.7%
Revenues from Federal Sources	17,916,921	18,433,132	18,952,338	20,133,780	19,771,133	20,651,959	22,385,258	3.8%	8.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	172,208,561	178,359,249	163,835,395	163,915,000	161,958,387	169,339,274	178,695,143	0.6%	5.5%
Administration	55,185,814	55,579,850	58,110,703	62,163,959	64,586,153	68,338,104	70,639,049	4.2%	3.4%
Instruction	73,236,334	72,448,358	74,953,292	77,474,832	80,793,065	85,537,491	82,151,533	1.9%	-4.0%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	227,576	183,367	197,809	174,800	114,479	108,527	111,848	-11.2%	3.1%
Environment & Housing	0	0	228	0	0	0	0	n/a	n/a
Recreation & Culture	19,139	15,569	29,795	18,118	24,211	28,577	26,320	5.5%	-7.9%
Debt Service/Interest on Debt	10,562,291	15,648,726	14,198,156	18,366,964	12,663,984	11,969,048	12,175,276	2.4%	1.7%
Purchase of Land & Facility Construction	32,883,460	34,412,681	16,291,677	5,053,872	3,535,842	2,873,144	5,576,523	-25.6%	94.1%
All Other	93,947	70,698	53,735	662,455	240,653	484,383	8,014,594	109.8%	1554.6%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Orangeburg County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	53,501,913	52,730,155	49,153,211	59,524,713	61,964,736	74,964,258	66,115,071	3.6%	-11.8%
Revenues from Local Sources	39,815,078	42,430,796	39,224,554	46,955,500	45,339,611	50,187,698	48,393,713	3.3%	-3.6%
Current Property Taxes	24,242,810	25,560,201	20,682,467	26,529,699	26,663,474	28,828,235	28,502,207	2.7%	-1.1%
Current Real & Personal Property Taxes	21,551,193	22,408,744	18,224,405	22,261,393	22,570,119	23,511,051	23,539,958	1.5%	0.1%
Fee In Lieu of Property Tax	237,873	378,223	178,610	1,294,860	1,447,633	2,613,985	1,609,379	37.5%	-38.4%
All Other	2,453,744	2,773,233	2,279,452	2,973,447	2,645,722	2,703,200	3,352,870	5.3%	24.0%
Local Options Sales Tax	0	0	0	0	51,867	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax (1%)	7,900,490	7,921,423	8,534,112	8,887,159	10,585,199	9,480,018	9,509,599	3.1%	0.3%
Licenses, fees, Charges, Bonds, etc.	7,671,778	8,949,172	10,007,975	11,538,642	8,039,071	11,879,445	10,381,907	5.2%	-12.6%
Licenses & Permits	385,915	745,826	774,307	899,235	1,083,651	830,104	661,537	9.4%	-20.3%
Service Revenue & Charges	6,418,511	7,443,895	7,888,088	9,390,930	6,040,888	5,932,130	5,458,021	-2.7%	-8.0%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	867,352	759,451	1,345,580	1,248,477	914,532	5,117,211	4,262,349	30.4%	-16.7%
Revenues from State Sources	7,145,859	7,939,837	8,815,551	9,260,322	10,789,002	13,690,967	10,017,125	5.8%	-26.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,291,110	1,291,127	1,181,295	1,339,833	1,373,856	2,016,948	1,462,636	2.1%	-27.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	4,522,280	4,968,488	5,228,999	5,328,999	5,762,512	6,411,055	6,084,109	5.1%	-5.1%
Manufacturer's Depreciation Reimbursement	499,271	459,639	427,650	650,827	628,089	682,268	729,351	6.5%	6.9%
State Grants	833,198	1,220,583	1,977,607	1,940,663	3,024,545	4,580,696	1,741,030	13.1%	-62.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	6,096,452	1,491,981	552,506	2,294,993	1,432,479	940,895	227,463	-42.2%	-75.8%
Revenues from Other Local Sources	444,524	867,541	560,600	1,013,898	4,403,644	10,144,697	7,476,769	60.1%	-26.3%
Total Expenditures (County only)	28,548,018	32,172,867	111,704,326	57,622,930	54,933,578	78,189,109	85,663,446	20.1%	9.6%
Administration	7,070,332	8,638,753	11,284,694	12,312,389	21,441,349	20,763,889	34,872,059	30.5%	67.9%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	11,518,338	11,940,897	12,590,305	13,444,979	18,209,477	23,425,265	17,157,080	6.9%	-26.8%
Transportation	1,680,319	2,070,836	78,598,867	2,968,799	0	3,535,510	5,941,400	23.4%	68.0%
Health & Human Services	2,149,015	2,364,378	3,949,415	5,230,378	2,465,731	1,837,021	3,884,380	10.4%	111.4%
Environment & Housing	3,992,606	3,348,696	2,860,094	7,284,221	351,230	5,019,937	6,054,494	7.2%	20.6%
Recreation & Culture	1,509,355	2,160,728	1,659,710	1,456,974	3,933,897	10,234,117	3,743,767	16.3%	-63.4%
Debt Service/Interest on Debt	0	0	0	1,479,612	7,798,356	11,933,907	12,918,188	n/a	8.2%
Land Purchase & Facility Construction	628,053	1,559,164	657,841	10,727,260	0	1,439,463	1,092,078	9.7%	-24.1%
All Other	0	89,415	103,400	2,718,318	733,538	0	0	n/a	n/a

Orangeburg County

	FY 03 /1	FY 04 /2	FY 05 /3	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	13,155,136	21,101,149	16,814,753	19,853,593	19,759,820	28,141,850	24,961,203	11.3%	-11.3%
Revenues from Local Sources	11,043,481	16,810,841	14,236,000	16,712,574	17,216,601	17,436,505	18,990,409	9.5%	8.9%
Current Property Taxes	2,500,964	3,280,139	3,412,412	3,960,608	4,131,914	4,181,485	3,810,386	7.3%	-8.9%
Current Real & Personal Property Taxes	2,375,727	3,124,973	3,168,347	3,638,687	3,697,750	3,771,576	3,527,165	6.8%	-6.5%
Fee In Lieu of Property Tax	12,545	20,633	23,283	173,102	134,369	130,826	24,135	11.5%	-81.6%
All Other	112,692	134,533	220,782	148,819	299,795	279,083	259,086	14.9%	-7.2%
Local Options Sales Tax	130,734	272,361	222,756	197,675	193,335	302,238	96,797	-4.9%	-68.0%
Local Hospitality Tax	725,745	1,027,215	1,055,130	1,041,350	1,144,492	1,139,681	1,160,531	8.1%	1.8%
Local Accommodations Tax	47,537	376,090	366,583	377,652	411,289	360,346	331,986	38.3%	-7.9%
Capital Projects/Transportation Tax	0	0	0	357,342	115,784	540,110	1,020,524	n/a	88.9%
Licenses, fees, Charges, Bonds, etc.	7,638,501	11,855,036	9,179,119	10,777,947	11,219,786	10,912,645	12,570,185	8.7%	15.2%
Licenses & Permits	3,315,869	3,802,161	3,619,126	3,993,028	4,145,758	4,167,465	4,119,948	3.7%	-1.1%
Service Revenue & Charges	4,025,946	4,674,565	4,989,289	5,579,964	5,748,114	5,570,920	6,002,651	6.9%	7.7%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	296,686	3,378,310	570,704	1,204,955	1,325,914	1,174,260	2,447,586	42.1%	108.4%
Revenues from State Sources	904,853	1,492,392	1,504,402	1,932,562	1,872,086	2,809,323	1,791,048	12.1%	-36.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	147,382	187,453	184,173	200,123	221,314	227,342	242,385	8.6%	6.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	620,759	985,838	871,821	1,135,900	1,218,940	1,419,414	1,137,002	10.6%	-19.9%
Manufacturer's Depreciation Reimbursement	6,280	8,024	9,587	71,820	1,131	18,598	31,188	30.6%	67.7%
State Grants	130,432	311,077	438,821	524,719	430,701	1,143,968	380,473	19.5%	-66.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,140,399	1,647,437	829,612	1,154,479	442,577	1,108,325	3,591,273	21.1%	224.0%
Revenues from Other Local Sources	66,403	1,150,479	244,739	53,979	228,556	435,889	588,473	43.9%	35.0%
Total Expenditures (Cities only)	12,699,404	15,106,265	17,720,123	42,985,016	35,167,947	39,903,761	37,335,657	19.7%	-6.4%
Administration	2,485,067	3,413,852	3,409,873	4,164,756	3,868,855	3,710,416	4,156,956	9.0%	12.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	5,729,335	7,023,373	7,586,355	8,948,658	8,749,201	8,737,353	9,296,875	8.4%	6.4%
Transportation	789,351	49,270	1,179,765	2,628,600	2,985,876	2,347,570	1,196,982	7.2%	-49.0%
Health & Human Services	0	0	9,493	252,819	70,537	37,070	2,611,370	n/a	6944.4%
Environment & Housing	1,426,547	1,260,181	1,356,163	1,280,617	1,350,434	2,055,824	332,727	-21.5%	-83.8%
Recreation & Culture	2,088,684	2,748,388	2,556,621	3,359,331	3,215,828	2,870,678	6,459,522	20.7%	125.0%
Debt Service/Interest on Debt	200	14,462	8,806	489,541	1,099,721	722,512	1,925,849	361.2%	166.5%
Purchase of Land & Facility Construction	155,632	534,205	1,600,097	19,931,164	12,290,661	16,538,431	10,224,280	100.9%	-38.2%
All Other	24,588	62,534	12,950	1,929,530	1,536,834	2,883,907	1,131,096	89.3%	-60.8%

* Cities Included: Bowman, Branchville, Cope, Cordova, Elloree, Eutawville, Holly Hill, Livingston, Neeses, North, Norway, Orangeburg, Rowesville, Santee, Springfield, Vance & Woodford.

/1 In FY 03 Branchville, Elloree, North, Santee, & Vance were excluded.

/2 In FY 04 Elloree & Vance were excluded.

/3 In FY 05 Springfield was excluded.

Orangeburg County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	42,898,436	47,839,146	50,455,283	49,890,892	52,627,849	53,478,084	52,031,821	3.3%	-2.7%
Owner Occupied	4,475,103	6,547,465	6,957,671	6,749,164	7,701,871	3,893,710	5,246,239	2.7%	34.7%
Agricultural (Private)	983,052	998,908	1,024,710	1,016,583	1,098,125	1,182,711	1,208,450	3.5%	2.2%
Agricultural (Corporate)	115,872	112,905	114,546	106,105	90,769	91,782	73,154	-7.4%	-20.3%
Commercial/Rental	9,461,235	12,376,913	12,810,073	13,292,881	14,011,812	14,436,417	13,463,877	6.1%	-6.7%
Personal Property (Vehicles)	6,933,675	6,147,179	6,149,224	6,102,826	6,104,927	6,665,897	5,810,327	-2.9%	-12.8%
Other Personal Property	488,967	398,592	400,017	401,047	444,030	505,445	541,865	1.7%	7.2%
Manufacturing	8,191,541	8,603,969	8,579,320	7,591,069	7,597,837	8,653,442	7,935,337	-0.5%	-8.3%
Utility	8,364,429	8,582,798	8,865,983	8,143,397	9,119,875	9,379,376	9,140,484	1.5%	-2.5%
Business Personal	2,813,706	3,035,967	2,931,461	3,461,225	3,036,569	3,485,095	3,457,434	3.5%	-0.8%
Motor Carrier	378,968	344,045	333,811	360,623	406,236	321,767	327,175	-2.4%	1.7%
Fee-in-Lieu and Joint Industrial Park	691,887	690,406	2,288,467	2,665,971	3,015,797	4,862,442	4,827,480	38.2%	-0.7%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	25,296,047	26,473,104	21,685,152	26,574,672	26,589,697	28,231,198	28,355,465	1.9%	0.4%
Owner Occupied	5,375,949	6,033,790	4,870,586	5,929,678	6,089,092	6,320,847	7,285,721	5.2%	15.3%
Agricultural (Private)	509,651	494,458	396,115	486,474	501,096	522,617	544,222	1.1%	4.1%
Agricultural (Corporate)	60,073	55,888	44,279	50,775	41,420	40,557	32,944	-9.5%	-18.8%
Commercial/Rental	4,905,059	6,126,552	4,951,900	6,361,161	6,393,865	6,379,166	6,063,416	3.6%	-4.9%
Personal Property (Vehicles)	3,594,677	3,042,843	2,377,062	2,920,440	2,785,798	2,945,527	2,616,663	-5.2%	-11.2%
Other Personal Property	253,499	197,302	154,632	191,917	202,620	223,346	244,027	-0.6%	9.3%
Manufacturing	4,246,802	4,258,951	3,316,448	3,632,622	3,467,042	3,823,784	3,573,655	-2.8%	-6.5%
Utility	4,336,434	4,248,471	3,427,261	3,896,932	4,161,578	4,144,560	4,116,389	-0.9%	-0.7%
Business Personal	1,458,731	1,502,799	1,133,194	1,656,331	1,385,646	1,539,994	1,557,045	1.1%	1.1%
Motor Carrier	196,471	170,301	129,039	172,572	185,373	142,182	147,342	-4.7%	3.6%
Fee-in-Lieu and Joint Industrial Park	358,700	341,750	884,637	1,275,771	1,376,167	2,148,616	2,174,041	35.0%	1.2%

Pickens County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	204,638,021	196,941,549	194,261,752	211,873,632	583,896,821	266,972,883	256,812,499	3.9%	-3.8%
Revenues from Local Sources	118,217,769	101,672,214	100,402,842	113,163,072	481,982,592	152,022,211	144,344,801	3.4%	-5.1%
Current Property Taxes	51,501,622	52,590,643	53,700,643	63,788,033	63,783,206	71,772,081	74,226,541	6.3%	3.4%
Current Real & Personal Property Taxes	50,194,798	50,912,186	52,352,318	61,873,303	61,785,171	69,529,394	71,566,324	6.1%	2.9%
Fee In Lieu of Property Tax (only Counties and Cities)	188,650	216,594	192,927	398,187	536,366	554,267	636,583	22.5%	14.9%
All Other	1,118,174	1,461,862	1,155,398	1,516,543	1,461,670	1,688,420	2,023,634	10.4%	19.9%
Local Options Sales Tax	7,744,372	8,390,527	8,373,094	9,327,088	10,119,690	10,759,623	10,295,764	4.9%	-4.3%
Local Hospitality Tax	832,106	1,136,103	1,547,789	1,180,805	2,380,999	2,549,588	2,643,510	21.2%	3.7%
Local Accommodations Tax	120,831	122,648	127,902	318,838	437,488	416,419	408,825	22.5%	-1.8%
Capital Projects/Transportation Tax	0	0	0	1,108,045	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	58,018,838	39,432,294	36,653,414	37,440,262	405,261,208	66,524,500	56,770,161	-0.4%	-14.7%
Licenses & Permits	8,129,857	8,232,639	9,088,869	10,214,341	9,506,837	10,351,777	10,612,895	4.5%	2.5%
Service Revenue & Charges	18,144,388	19,355,261	20,857,441	21,835,387	33,282,165	40,715,087	40,267,345	14.2%	-1.1%
Bonds & Leases	27,240,781	7,218,935	582,000	0	354,937,977	3,371,546	119,229	-59.6%	-96.5%
Miscellaneous	4,503,812	4,625,459	6,125,104	5,390,534	7,534,229	12,086,090	5,770,692	4.2%	-52.3%
Revenues from State Sources	72,567,959	78,807,108	75,616,011	79,866,251	82,382,974	95,956,204	92,448,886	4.1%	-3.7%
Reimbursements for Property Tax Relief (Tier 1)	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,284,565	3,357,954	3,498,954	3,657,914	3,683,572	4,365,480	4,407,822	5.0%	1.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	8,383,673	8,967,595	n/a	7.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,213,171	7,258,656	7,549,901	7,832,658	8,384,200	8,853,343	9,030,404	3.8%	2.0%
Manufacturer's Depreciation Reimbursement	671,992	709,868	526,627	470,036	470,655	515,795	541,919	-3.5%	5.1%
State Grants	18,509,709	24,918,472	17,661,525	16,154,572	17,011,194	19,011,420	19,154,190	0.6%	0.8%
Education Finance Act (EFA)	25,828,903	25,693,291	27,274,385	33,900,022	35,160,514	37,065,966	33,533,161	4.4%	-9.5%
Education Improvement Act (EIA)	10,492,334	10,306,658	12,115,706	10,974,197	10,727,512	10,881,862	9,937,875	-0.9%	-8.7%
Education Lottery	669,833	664,757	1,091,461	979,400	1,047,875	981,213	978,468	6.5%	-0.3%
Revenues from Federal Sources	12,011,667	13,449,115	15,007,529	15,866,047	15,334,536	13,636,235	15,289,040	4.1%	12.1%
Revenues from Other Local Sources	1,840,625	3,013,112	3,235,370	2,978,263	4,196,719	5,320,667	4,735,821	17.1%	-11.0%
Total Expenditures (School Dist., Counties, & Cities)	172,220,916	210,262,637	195,122,255	214,449,968	232,303,273	257,845,896	309,816,344	10.3%	20.2%
Administration	54,358,627	54,549,370	59,812,217	61,717,359	65,201,985	72,155,045	106,451,959	11.9%	47.5%
Instruction	64,028,105	63,507,950	65,914,919	69,662,215	74,577,649	76,868,795	77,355,868	3.2%	0.6%
Public Safety	17,034,026	19,149,608	22,980,958	26,731,891	25,692,991	26,147,898	15,915,641	-1.1%	-39.1%
Transportation	5,315,639	7,637,082	9,095,830	8,028,665	8,967,924	8,666,709	10,011,604	11.1%	15.5%
Health & Human Services	3,331,160	3,318,073	4,477,282	5,089,796	4,354,243	5,237,738	215,264	-36.7%	-95.9%
Environment & Housing	6,504,312	26,648,023	9,455,528	9,052,312	8,175,038	10,331,869	3,827,188	-8.5%	-63.0%
Recreation & Culture	4,897,501	5,041,060	6,319,378	7,595,559	8,118,700	8,386,482	7,497,954	7.4%	-10.6%
Debt Service/Interest on Debt /4	8,484,242	8,543,754	8,698,564	12,549,306	26,070,587	29,782,292	36,590,490	27.6%	22.9%
Land Purchase & Facility Construction	7,704,171	21,545,859	8,071,864	12,179,162	9,198,316	18,066,221	44,327,553	33.9%	145.4%
All Other	563,133	321,858	295,715	1,843,752	1,945,840	2,202,846	7,622,823	54.4%	246.0%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Pickens County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	51,501,622	52,590,643	53,700,643	63,788,033	63,783,206	71,772,081	74,226,541	6.3%	3.4%
School District Total	34,501,126	34,210,513	36,332,622	42,457,729	42,494,296	49,358,194	50,686,628	6.6%	2.7%
County Total	11,802,008	13,108,318	11,921,639	15,802,625	15,549,467	16,505,000	17,439,990	6.7%	5.7%
Cities Total	5,198,488	5,271,812	5,446,382	5,527,679	5,739,443	5,908,887	6,099,923	2.7%	3.2%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	320,476,330	324,646,419	326,968,139	393,657,885	405,139,247	410,251,939	429,217,416	5.0%	4.6%
Owner Occupied (4% assessment ratio)	102,321,625	105,200,462	108,807,944	150,208,542	141,442,483	143,239,530	153,369,980	7.0%	7.1%
Agricultural (Private) (4%)	638,680	657,710	634,050	646,731	697,574	685,316	707,445	1.7%	3.2%
Agricultural (Corporate) (6%)	341,730	351,933	54,210	55,294	62,485	64,706	67,280	-23.7%	4.0%
Commercial/Rental (6%)	83,693,271	85,716,358	93,572,172	118,469,881	140,584,932	146,469,779	156,392,139	11.0%	6.8%
Personal Property (Vehicles) /6	55,288,395	53,295,448	51,639,296	48,095,196	46,168,115	44,538,473	42,268,437	-4.4%	-5.1%
Other Personal Property County (10.5%)	5,525,466	4,212,410	3,665,161	4,426,378	5,157,129	5,528,111	5,565,805	0.1%	0.7%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	16,827,770	15,194,070	13,449,920	13,917,370	13,597,600	11,312,620	11,331,790	-6.4%	0.2%
Utility (10.5%)	26,263,180	26,782,720	27,709,910	32,591,100	30,778,400	30,598,330	31,222,200	2.9%	2.0%
Business Personal (10.5%)	10,664,650	10,531,590	11,380,946	11,078,040	11,288,471	12,336,490	11,988,572	2.0%	-2.8%
Motor Carrier (9.5%)	2,170,836	2,196,101	1,866,212	1,718,515	2,334,828	1,965,273	2,188,484	0.1%	11.4%
Fee-in-Lieu and Joint Industrial Park /7	16,740,727	20,507,617	14,188,318	12,450,838	13,027,230	13,513,311	14,115,284	-2.8%	4.5%
Total Average Millage Rates /2									
School Districts /3	126.1	123.5	129.2	122.8	119.4	155.1	152.7	3.2%	-1.5%
Counties /4	39.3	42.9	39.0	42.5	40.5	42.3	42.6	1.4%	0.7%
Cities & Special Purpose Districts /5	72.3	91.6	69.0	73.7	113.9	77.7	74.9	0.6%	-3.6%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	51,501,622	52,590,643	53,700,643	63,788,033	63,783,206	71,772,081	74,226,541	6.3%	3.4%
Owner Occupied	10,132,812	10,715,389	11,536,729	18,278,432	15,844,689	12,729,571	13,909,312	5.4%	9.3%
Agricultural (Private)	120,561	124,857	121,982	119,840	125,396	150,116	153,058	4.1%	2.0%
Agricultural (Corporate)	64,507	66,809	10,429	10,246	11,232	14,174	14,556	-22.0%	2.7%
Commercial/Rental	15,798,432	16,272,018	18,001,984	21,952,591	25,271,559	32,083,752	33,836,036	13.5%	5.5%
Personal Property (Vehicles)	10,436,561	10,117,374	9,934,682	8,912,089	8,299,184	9,756,015	9,144,938	-2.2%	-6.3%
Other Personal Property County	1,043,019	799,665	705,126	820,212	927,046	1,210,916	1,204,183	2.4%	-0.6%
Manufacturing	3,365,159	3,100,970	2,780,505	2,977,090	2,980,671	3,032,261	3,088,259	-1.4%	1.8%
Utility	4,957,592	5,084,314	5,331,001	6,039,164	5,532,728	6,702,470	6,755,042	5.3%	0.8%
Business Personal	2,013,122	1,999,271	2,189,536	2,052,772	2,029,216	2,702,270	2,593,773	4.3%	-4.0%
Motor Carrier	409,780	416,898	359,033	318,443	419,709	430,487	473,487	2.4%	10.0%
Fee-in-Lieu and Joint Industrial Park	3,160,078	3,893,076	2,729,635	2,307,153	2,341,776	2,960,049	3,053,896	-0.6%	3.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Pickens County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	141,571,731	126,441,770	120,613,807	132,471,189	497,831,353	175,538,809	170,653,140	3.2%	-2.8%
Revenues from Local Sources	69,806,312	49,919,521	45,747,794	51,853,137	415,708,313	80,702,868	77,972,178	1.9%	-3.4%
Current Property Taxes	34,501,126	34,210,513	36,332,622	42,457,729	42,494,296	49,358,194	50,686,628	6.6%	2.7%
Current Real & Personal Property Taxes	34,197,363	33,919,366	36,072,506	42,182,393	42,191,578	49,029,994	50,325,528	6.7%	2.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	303,763	291,147	260,116	275,336	302,718	328,200	361,100	2.9%	10.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	35,305,186	15,709,008	9,415,172	9,395,408	373,214,017	31,344,674	27,285,550	-4.2%	-12.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	6,702,268	6,716,744	6,976,030	7,514,819	16,274,528	25,776,073	24,455,035	24.1%	-5.1%
Bonds & Leases	27,240,781	7,218,935	582,000	0	354,937,977	3,371,546	119,229	-59.6%	-96.5%
Miscellaneous	1,362,137	1,773,329	1,857,142	1,880,589	2,001,512	2,197,055	2,711,286	12.2%	23.4%
Revenues from State Sources	62,130,939	66,147,871	63,966,840	68,103,305	69,763,318	82,799,116	80,022,223	4.3%	-3.4%
Reimbursements for Property Tax Relief (Tier 1)	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,997,504	2,023,246	2,154,458	2,214,479	2,218,752	2,875,436	2,880,242	6.3%	0.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	8,383,673	8,967,595	n/a	7.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	345,878	345,878	345,878	345,878	345,878	345,878	345,878	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	446,842	478,443	296,265	309,162	299,144	369,430	385,950	-2.4%	4.5%
State Grants 4/	16,452,193	20,738,146	14,791,235	13,482,715	14,066,191	15,998,206	17,095,602	0.6%	6.9%
Education Finance Act (EFA)	25,828,903	25,693,291	27,274,385	33,900,022	35,160,514	37,065,966	33,533,161	4.4%	-9.5%
Education Improvement Act (EIA)	10,492,334	10,306,658	12,115,706	10,974,197	10,727,512	10,881,862	9,937,875	-0.9%	-8.7%
Education Lottery	669,833	664,757	1,091,461	979,400	1,047,875	981,213	978,468	6.5%	-0.3%
Revenues from Federal Sources	9,634,480	10,374,378	10,899,173	12,514,747	12,359,722	11,999,259	12,664,788	4.7%	5.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	115,246,090	124,958,049	122,101,786	126,416,384	147,515,073	168,501,218	189,146,293	8.6%	12.3%
Administration	40,545,301	40,781,884	44,830,057	47,103,259	50,362,783	54,303,630	53,268,072	4.7%	-1.9%
Instruction	64,028,105	63,507,950	65,914,919	69,662,215	74,577,649	76,868,795	77,355,868	3.2%	0.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	79	0	0	0	0	n/a	n/a
Recreation & Culture	33,428	14,627	36,132	30,714	36,849	36,330	46,061	5.5%	26.8%
Debt Service/Interest on Debt	6,997,078	7,018,938	7,300,806	7,498,185	20,437,028	24,404,857	23,761,460	22.6%	-2.6%
Purchase of Land & Facility Construction	3,574,521	13,524,224	3,914,604	1,594,751	1,559,141	12,311,613	34,001,726	45.6%	176.2%
All Other	67,657	110,426	105,189	527,260	541,623	575,993	713,106	48.1%	23.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Pickens County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	34,975,909	40,855,255	39,776,578	46,520,691	49,316,149	52,397,439	46,056,729	4.7%	-12.1%
Revenues from Local Sources	26,811,331	29,635,704	29,952,294	35,364,975	37,800,767	41,357,622	36,121,047	5.1%	-12.7%
Current Property Taxes	11,802,008	13,108,318	11,921,639	15,802,625	15,549,467	16,505,000	17,439,990	6.7%	5.7%
Current Real & Personal Property Taxes	11,086,622	11,965,700	11,079,650	14,672,975	14,455,825	15,191,497	15,800,917	6.1%	4.0%
Fee In Lieu of Property Tax	116,950	135,476	108,919	111,442	172,560	200,328	234,836	12.3%	17.2%
All Other	598,436	1,007,141	733,070	1,018,208	921,083	1,113,175	1,404,237	15.3%	26.1%
Local Options Sales Tax (1%)	4,953,040	5,221,449	5,107,078	5,620,552	6,383,530	6,718,626	6,371,307	4.3%	-5.2%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax (1%)	118,423	120,940	125,920	190,756	226,586	235,506	213,175	10.3%	-9.5%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	9,937,860	11,184,998	12,797,657	13,751,041	15,641,184	17,898,490	12,096,575	3.3%	-32.4%
Licenses & Permits	1,407,713	1,578,307	1,497,543	2,286,851	1,541,286	1,542,616	934,575	-6.6%	-39.4%
Service Revenue & Charges	7,950,291	8,824,679	9,918,171	9,558,342	10,896,487	9,301,149	9,774,425	3.5%	5.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	579,856	782,012	1,381,943	1,905,848	3,203,411	7,054,725	1,387,575	15.7%	-80.3%
Revenues from State Sources	7,593,026	9,904,944	7,712,384	9,535,029	10,013,341	9,641,882	9,143,109	3.1%	-5.2%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	899,082	942,726	943,806	1,036,523	1,044,981	1,066,817	1,092,066	3.3%	2.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,486,942	5,472,904	5,763,381	6,003,207	6,549,764	6,875,255	7,100,541	4.4%	3.3%
Manufacturer's Depreciation Reimbursement	206,406	226,825	216,231	144,913	136,498	129,006	136,670	-6.6%	5.9%
State Grants	1,000,596	3,262,489	788,966	2,350,386	2,282,098	1,570,804	813,832	-3.4%	-48.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	408,479	1,140,480	1,899,259	1,237,973	1,027,399	381,758	173,708	-13.3%	-54.5%
Revenues from Other Local Sources	163,072	174,127	212,641	382,715	474,642	1,016,177	618,865	24.9%	-39.1%
Total Expenditures (County only)	32,460,672	56,046,999	44,273,977	51,682,445	48,676,079	52,186,901	79,179,751	16.0%	51.7%
Administration	8,197,253	8,645,962	9,366,340	9,586,289	10,147,820	11,684,210	46,786,651	33.7%	300.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	8,822,350	10,422,302	12,817,834	15,981,412	13,496,861	13,906,000	2,917,347	-16.8%	-79.0%
Transportation	3,299,944	4,029,833	5,784,524	6,288,281	5,527,013	6,783,102	4,616,160	5.8%	-31.9%
Health & Human Services	3,331,160	3,317,573	4,476,782	4,764,654	4,354,243	5,237,738	215,264	-36.7%	-95.9%
Environment & Housing	3,447,068	23,561,616	5,052,067	4,416,354	4,782,113	4,882,902	1,041,095	-18.1%	-78.7%
Recreation & Culture	2,047,453	2,093,200	2,910,111	3,354,861	3,883,043	3,991,714	3,101,911	7.2%	-22.3%
Debt Service/Interest on Debt	645,726	718,102	928,310	4,044,423	2,862,387	2,803,054	9,654,939	57.0%	244.4%
Land Purchase & Facility Construction	2,224,748	3,125,343	2,823,405	2,036,346	2,363,356	1,612,190	7,221,973	21.7%	348.0%
All Other	444,970	133,068	114,604	1,209,825	1,259,243	1,285,990	3,624,411	41.8%	181.8%

Pickens County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	28,090,381	29,644,524	33,871,367	32,881,752	36,749,318	39,036,635	40,102,630	6.1%	2.7%
Revenues from Local Sources	21,600,126	22,116,989	24,702,754	25,944,960	28,473,512	29,961,721	30,251,576	5.8%	1.0%
Current Property Taxes	5,198,488	5,271,812	5,446,382	5,527,679	5,739,443	5,908,887	6,099,923	2.7%	3.2%
Current Real & Personal Property Taxes	4,910,813	5,027,120	5,200,162	5,017,935	5,137,768	5,307,903	5,439,879	1.7%	2.5%
Fee In Lieu of Property Tax	71,700	81,118	84,008	286,745	363,806	353,939	401,747	33.3%	13.5%
All Other	215,975	163,574	162,212	222,999	237,869	247,045	258,297	3.0%	4.6%
Local Options Sales Tax	2,791,332	3,169,078	3,266,016	3,706,536	3,736,160	4,040,997	3,924,457	5.8%	-2.9%
Local Hospitality Tax	832,106	1,136,103	1,547,789	1,180,805	2,380,999	2,549,588	2,643,510	21.2%	3.7%
Local Accommodations Tax	2,408	1,708	1,982	128,082	210,902	180,913	195,650	108.1%	8.1%
Capital Projects/Transportation Tax	0	0	0	1,108,045	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	12,775,792	12,538,288	14,440,585	14,293,813	16,406,007	17,281,336	17,388,036	5.3%	0.6%
Licenses & Permits	6,722,144	6,654,332	7,591,326	7,927,490	7,965,551	8,809,161	9,678,320	6.3%	9.9%
Service Revenue & Charges	3,491,829	3,813,838	3,963,240	4,762,226	6,111,150	5,637,865	6,037,885	9.6%	7.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	2,561,819	2,070,118	2,886,019	1,604,097	2,329,306	2,834,310	1,671,831	-6.9%	-41.0%
Revenues from State Sources	2,843,994	2,754,293	3,936,787	2,227,917	2,606,315	3,515,206	3,283,554	2.4%	-6.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	387,979	391,982	400,690	406,912	419,839	423,227	435,514	1.9%	2.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,380,351	1,439,874	1,440,642	1,483,573	1,488,558	1,632,210	1,583,985	2.3%	-3.0%
Manufacturer's Depreciation Reimbursement	18,744	4,600	14,131	15,961	35,013	17,359	19,299	0.5%	11.2%
State Grants	1,056,920	917,837	2,081,324	321,471	662,905	1,442,410	1,244,756	2.8%	-13.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,968,708	1,934,257	2,209,097	2,113,327	1,947,415	1,255,218	2,450,544	3.7%	95.2%
Revenues from Other Local Sources	1,677,553	2,838,985	3,022,729	2,595,548	3,722,077	4,304,490	4,116,956	16.1%	-4.4%
Total Expenditures (Cities only)	24,514,154	29,257,589	28,746,492	36,351,139	36,112,121	37,157,777	41,490,300	9.2%	11.7%
Administration	5,616,073	5,121,524	5,615,820	5,027,811	4,691,382	6,167,205	6,397,236	2.2%	3.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	8,211,676	8,727,306	10,163,124	10,750,479	12,196,130	12,241,898	12,998,294	8.0%	6.2%
Transportation	2,015,695	3,607,249	3,311,306	1,740,384	3,440,911	1,883,607	5,395,444	17.8%	186.4%
Health & Human Services	0	500	500	325,142	0	0	0	n/a	n/a
Environment & Housing	3,057,244	3,086,407	4,403,382	4,635,909	3,392,925	5,448,967	2,786,093	-1.5%	-48.9%
Recreation & Culture	2,816,620	2,933,233	3,373,135	4,209,984	4,198,808	4,358,438	4,349,982	7.5%	-0.2%
Debt Service/Interest on Debt	841,438	806,714	469,448	1,006,698	2,771,172	2,574,381	3,174,091	24.8%	23.3%
Purchase of Land & Facility Construction	1,904,902	4,896,292	1,333,855	8,548,065	5,275,819	4,142,418	3,103,854	8.5%	-25.1%
All Other	50,506	78,364	75,922	106,667	144,974	340,863	3,285,306	100.5%	863.8%

* Cities Included: Central, Clemson, Easley, Liberty, Norris, Pickens & Six Mile.

/1 In FY 01 Norris was excluded.

Pickens County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	34,501,126	34,210,513	36,332,622	42,457,729	42,494,296	49,358,194	50,686,628	6.6%	2.7%
Owner Occupied	7,000,999	7,099,385	8,155,806	12,553,496	10,997,107	7,938,553	8,558,185	3.4%	7.8%
Agricultural (Private)	80,511	81,256	81,892	79,442	83,322	106,308	108,044	5.0%	1.6%
Agricultural (Corporate)	43,078	43,479	7,002	6,792	7,464	10,037	10,275	-21.2%	2.4%
Commercial/Rental	10,550,199	10,589,702	12,085,458	14,552,312	16,792,129	22,720,763	23,884,787	14.6%	5.1%
Personal Property (Vehicles)	6,969,540	6,584,308	6,669,553	5,907,800	5,514,538	6,908,921	6,455,392	-1.3%	-6.6%
Other Personal Property	696,529	520,416	473,380	543,717	615,992	857,535	850,030	3.4%	-0.9%
Manufacturing	2,121,274	1,877,129	1,737,145	1,709,548	1,624,162	1,754,842	1,730,633	-3.3%	-1.4%
Utility	3,310,682	3,308,832	3,578,916	4,003,346	3,676,318	4,746,490	4,768,370	6.3%	0.5%
Business Personal	1,344,364	1,301,110	1,469,924	1,360,777	1,348,348	1,913,668	1,830,939	5.3%	-4.3%
Motor Carrier	273,651	271,314	241,033	211,095	278,883	304,858	334,233	3.4%	9.6%
Fee-in-Lieu and Joint Industrial Park	2,110,301	2,533,583	1,832,514	1,529,405	1,556,034	2,096,219	2,155,739	0.4%	2.8%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	12,584,140	13,915,567	12,756,526	16,727,706	16,421,888	17,371,489	18,297,220	6.4%	5.3%
Owner Occupied	4,017,862	4,509,288	4,245,097	6,382,812	5,733,221	6,065,258	6,538,048	8.5%	7.8%
Agricultural (Private)	25,079	28,192	24,737	27,482	28,275	29,019	30,158	3.1%	3.9%
Agricultural (Corporate)	13,419	15,085	2,115	2,350	2,533	2,740	2,868	-22.7%	4.7%
Commercial/Rental	3,286,383	3,674,126	3,650,679	5,034,141	5,698,461	6,202,038	6,666,881	12.5%	7.5%
Personal Property (Vehicles)	2,171,009	2,284,443	2,014,686	2,043,709	1,871,375	1,885,913	1,801,872	-3.1%	-4.5%
Other Personal Property	216,968	180,560	142,995	188,090	209,039	234,079	237,266	1.5%	1.4%
Manufacturing	660,776	651,275	524,743	591,391	551,164	479,016	483,066	-5.1%	0.8%
Utility	1,031,276	1,148,008	1,081,091	1,384,894	1,247,570	1,295,639	1,330,979	4.3%	2.7%
Business Personal	418,769	451,424	444,023	470,739	457,566	522,370	511,064	3.4%	-2.2%
Motor Carrier	85,242	94,133	72,809	73,025	94,640	83,216	93,293	1.5%	12.1%
Fee-in-Lieu and Joint Industrial Park	657,358	879,034	553,551	529,074	528,045	572,200	601,724	-1.5%	5.2%

Richland County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	809,613,356	1,027,458,751	940,247,797	959,897,486	1,049,037,542	1,210,429,334	1,140,722,098	5.9%	-5.8%
Revenues from Local Sources	552,148,242	750,725,461	652,033,379	652,261,177	728,161,047	780,628,182	764,501,854	5.6%	-2.1%
Current Property Taxes	299,028,727	326,984,018	349,066,366	325,560,744	350,322,658	366,757,027	398,163,859	4.9%	8.6%
Current Real & Personal Property Taxes	289,652,096	316,948,390	336,898,472	317,476,117	343,198,777	357,526,508	389,243,120	5.0%	8.9%
Fee In Lieu of Property Tax (only Counties and Cities)	2,377,682	3,597,769	4,279,658	2,799,784	2,673,043	4,387,327	3,929,288	8.7%	-10.4%
All Other	6,998,949	6,437,859	7,888,236	5,284,843	4,450,839	4,843,193	4,991,451	-5.5%	3.1%
Local Options Sales Tax	0	0	572,091	43,991,800	47,785,134	50,824,782	47,648,165	n/a	-6.3%
Local Hospitality Tax	1,500,071	4,318,392	#REF!	12,821,015	13,353,169	13,997,387	14,253,128	45.5%	1.8%
Local Accommodations Tax	0	905,890	1,931,410	1,341,926	1,420,918	1,521,631	1,471,728	n/a	-3.3%
Capital Projects/Transportation Tax	0	0	2,984,411	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	251,074,732	419,322,811	291,756,551	268,545,692	315,279,168	347,527,355	302,964,973	3.2%	-12.8%
Licenses & Permits	35,926,216	40,299,884	42,367,838	46,071,895	49,523,704	50,212,262	45,311,488	3.9%	-9.8%
Service Revenue & Charges	70,720,099	87,984,076	86,833,040	112,834,118	106,673,386	113,639,503	100,845,883	6.1%	-11.3%
Bonds & Leases	115,347,184	268,471,463	141,476,741	74,133,950	125,811,158	147,375,095	123,291,588	1.1%	-16.3%
Miscellaneous	29,081,233	22,567,388	21,078,932	35,505,729	33,270,919	36,300,496	33,516,014	2.4%	-7.7%
Revenues from State Sources	202,442,185	212,531,192	220,161,119	234,005,261	243,270,904	326,704,066	316,965,005	7.8%	-3.0%
Reimbursements for Property Tax Relief (Tier 1)	21,943,749	21,944,416	21,944,417	21,943,749	21,943,749	21,943,749	21,943,749	0.0%	0.0%
Homestead Exemption (Tier 2) /1	6,268,383	8,054,707	8,319,395	8,090,785	8,655,513	10,543,131	10,729,887	9.4%	1.8%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	58,616,461	60,353,633	n/a	3.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	23,852,187	26,500,213	25,596,035	26,578,312	28,367,684	30,369,926	29,863,779	3.8%	-1.7%
Manufacturer's Depreciation Reimbursement	765,587	816,242	941,995	846,038	897,130	971,833	1,013,433	4.8%	4.3%
State Grants	46,118,417	48,622,844	44,804,057	38,735,522	41,471,100	47,375,464	54,127,327	2.7%	14.3%
Education Finance Act (EFA)	67,516,763	67,661,348	72,359,277	92,634,943	98,542,079	107,672,827	98,329,541	6.5%	-8.7%
Education Improvement Act (EIA)	34,386,299	33,486,675	40,175,129	41,461,808	38,851,227	45,516,012	37,356,770	1.4%	-17.9%
Education Lottery	1,590,800	5,444,747	6,020,814	3,714,104	4,542,422	3,694,662	3,246,885	12.6%	-12.1%
Revenues from Federal Sources	47,613,947	55,499,065	56,309,688	60,083,320	61,312,213	63,518,302	65,157,658	5.4%	2.6%
Revenues from Other Local Sources	7,408,982	8,703,033	11,743,611	13,547,728	16,293,378	16,724,813	17,289,586	15.2%	3.4%
Total Expenditures (School Dist., Counties, & Cities)	749,957,460	778,219,347	851,078,514	1,079,980,866	1,115,275,147	1,187,170,510	1,221,549,284	8.5%	2.9%
Administration	219,855,707	234,980,432	249,827,671	327,845,323	330,898,860	387,579,284	392,612,105	10.1%	1.3%
Instruction	220,917,932	236,755,063	249,207,652	264,637,779	280,294,743	310,398,348	323,068,033	6.5%	4.1%
Public Safety	93,524,069	103,946,588	110,284,319	82,239,875	90,591,454	98,480,482	108,421,098	2.5%	10.1%
Transportation	5,256,270	10,806,792	9,177,857	16,020,032	17,846,717	18,479,904	19,376,591	24.3%	4.9%
Health & Human Services	9,620,284	8,674,492	9,970,520	13,047,838	13,452,785	13,920,149	18,294,565	11.3%	31.4%
Environment & Housing	28,595,261	28,845,477	30,600,723	27,203,902	32,971,859	54,411,691	38,493,090	5.1%	-29.3%
Recreation & Culture	17,738,883	7,664,791	9,223,071	11,434,785	12,079,919	12,228,663	13,711,082	-4.2%	12.1%
Debt Service/Interest on Debt /4	44,398,729	59,160,074	60,138,101	210,434,480	90,925,029	115,661,375	105,013,881	15.4%	-9.2%
Land Purchase & Facility Construction	103,637,517	86,433,699	114,287,693	85,261,693	190,288,177	111,466,944	143,498,439	5.6%	28.7%
All Other	6,412,808	951,939	8,360,907	41,855,159	55,925,603	64,543,669	59,060,400	44.8%	-8.5%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Richland County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	299,028,727	326,984,018	349,066,366	325,560,744	350,322,658	366,757,027	398,163,859	4.9%	8.6%
School District Total	194,505,489	215,113,714	224,480,999	241,229,060	264,336,122	270,944,707	287,109,407	6.7%	6.0%
County Total	67,620,823	76,128,768	83,435,949	61,491,074	60,239,409	67,270,934	77,171,462	2.2%	14.7%
Cities Total	36,902,415	35,741,536	41,149,418	22,840,610	25,747,127	28,541,386	33,882,989	-1.4%	18.7%
Assessed Property Values for Tax Years									
	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	974,203,765	959,622,292	999,644,162	1,099,222,597	1,156,966,332	1,201,061,083	1,253,012,030	4.3%	4.3%
Owner Occupied (4% assessment ratio)	264,320,340	273,325,810	290,335,310	368,019,810	378,799,440	397,913,630	421,659,810	8.1%	6.0%
Agricultural (Private) (4%)	1,556,320	1,573,290	1,658,020	1,589,530	1,582,880	1,545,550	1,553,380	0.0%	0.5%
Agricultural (Corporate) (6%)	229,990	227,640	218,470	247,830	245,810	242,500	238,570	0.6%	-1.6%
Commercial/Rental (6%)	274,139,040	279,173,650	291,043,410	330,944,880	372,182,170	389,067,860	413,492,050	7.1%	6.3%
Personal Property (Vehicles) /6	138,523,599	127,472,480	122,349,040	117,219,654	117,318,366	115,757,190	122,696,688	-2.0%	6.0%
Other Personal Property County (10.5%)	16,062,800	15,593,947	15,570,370	18,208,669	19,469,521	20,324,296	23,412,990	6.5%	15.2%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	84,199,180	79,241,348	76,592,701	70,381,678	69,601,456	67,932,300	63,372,467	-4.6%	-6.7%
Utility (10.5%)	95,840,690	91,674,481	95,238,684	90,327,810	93,117,360	93,545,610	94,805,770	-0.2%	1.3%
Business Personal (10.5%)	61,438,608	57,277,538	71,629,648	60,781,230	65,292,000	69,626,120	69,183,150	2.0%	-0.6%
Motor Carrier (9.5%)	1,774,092	1,427,314	1,409,746	1,656,151	1,768,992	1,911,930	1,916,231	1.3%	0.2%
Fee-in-Lieu and Joint Industrial Park /7	36,119,106	32,634,794	33,598,763	39,845,355	37,588,337	43,194,097	40,680,924	2.0%	-5.8%
Total Average Millage Rates /2									
School Districts /3	222.2	247.0	246.5	239.4	247.4	292.7	294.8	4.8%	0.7%
Counties /4	69.4	78.2	81.7	55.8	52.3	54.7	60.8	-2.2%	11.2%
Cities & Special Purpose Districts /5	62.1	42.2	51.0	105.6	117.7	84.7	81.4	4.6%	-3.9%
Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	299,028,727	326,984,018	349,066,366	325,560,744	350,322,658	366,757,027	398,163,859	4.9%	8.6%
Owner Occupied	59,929,537	70,654,378	78,665,358	88,081,425	93,242,252	59,133,068	70,944,608	2.9%	20.0%
Agricultural (Private)	518,979	579,371	622,063	510,160	517,494	583,538	604,067	2.6%	3.5%
Agricultural (Corporate)	76,694	83,829	81,966	79,541	80,363	91,558	92,773	3.2%	1.3%
Commercial/Rental	91,415,865	102,806,995	109,194,838	106,216,760	121,678,120	146,896,597	160,795,661	9.9%	9.5%
Personal Property (Vehicles)	46,192,817	46,942,334	45,903,405	37,621,648	38,355,084	43,705,325	47,713,360	0.5%	9.2%
Other Personal Property County	5,356,387	5,742,544	5,841,754	5,844,072	6,365,202	7,673,648	9,104,666	9.2%	18.6%
Manufacturing	30,455,189	32,778,764	33,016,016	25,388,784	25,427,959	30,035,870	28,573,094	-1.1%	-4.9%
Utility	31,959,547	33,759,554	35,732,033	28,990,711	30,443,009	35,319,113	36,867,351	2.4%	4.4%
Business Personal	20,487,646	21,092,720	26,874,300	19,507,736	21,346,019	26,288,062	26,903,420	4.6%	2.3%
Motor Carrier	591,598	525,615	528,914	531,542	578,339	721,869	745,169	3.9%	3.2%
Fee-in-Lieu and Joint Industrial Park	12,044,469	12,017,915	12,605,719	12,788,367	12,288,816	16,308,378	15,819,690	4.6%	-3.0%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Richland County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	548,113,177	734,058,554	633,410,496	601,413,205	686,891,071	765,831,227	750,987,536	5.4%	-1.9%
Revenues from Local Sources	336,934,721	512,351,712	400,544,357	352,954,488	426,507,190	453,870,386	439,956,930	4.5%	-3.1%
Current Property Taxes	194,505,489	215,113,714	224,480,999	241,229,060	264,336,122	270,944,707	287,109,407	6.7%	6.0%
Current Real & Personal Property Taxes	194,505,489	215,113,714	224,480,999	241,229,060	264,336,122	270,944,707	287,109,407	6.7%	6.0%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	0	0	0	0	0	0	0	n/a	n/a
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	142,429,232	297,237,998	176,063,358	111,725,428	162,171,068	182,925,679	152,847,523	1.2%	-16.4%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	19,950,396	20,897,386	25,124,928	30,792,028	29,902,433	26,818,958	20,362,487	0.3%	-24.1%
Bonds & Leases	115,347,184	268,471,463	141,476,740	74,133,950	125,811,158	147,375,095	123,291,588	1.1%	-16.3%
Miscellaneous	7,131,652	7,869,149	9,461,690	6,799,450	6,457,477	8,731,626	9,193,448	4.3%	5.3%
Revenues from State Sources	176,194,115	182,464,520	189,527,736	203,493,952	211,252,091	292,551,575	282,630,996	8.2%	-3.4%
Reimbursements for Property Tax Relief (Tier 1)	21,943,749	21,944,416	21,944,416	21,943,749	21,943,749	21,943,749	21,943,749	0.0%	0.0%
Homestead Exemption (Tier 2) /1	4,024,464	4,559,860	4,768,485	4,413,818	4,777,289	6,595,899	6,595,899	8.6%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	58,616,461	60,353,633	n/a	3.0%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,186,865	2,186,865	2,186,865	2,186,865	2,186,865	2,186,865	2,186,865	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants 4/	44,545,175	47,180,609	42,072,750	37,138,665	40,408,460	46,325,100	52,617,654	2.8%	13.6%
Education Finance Act (EFA)	67,516,763	67,661,348	72,359,277	92,634,943	98,542,079	107,672,827	98,329,541	6.5%	-8.7%
Education Improvement Act (EIA)	34,386,299	33,486,675	40,175,129	41,461,808	38,851,227	45,516,012	37,356,770	1.4%	-17.9%
Education Lottery	1,590,800	5,444,747	6,020,814	3,714,104	4,542,422	3,694,662	3,246,885	12.6%	-12.1%
Revenues from Federal Sources	34,984,341	39,242,322	43,338,403	44,964,765	49,131,790	50,800,144	51,591,615	6.7%	1.6%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	489,317,005	529,025,821	586,044,047	699,796,663	715,652,944	715,450,076	712,734,329	6.5%	-0.4%
Administration	152,308,774	156,407,667	167,378,827	182,338,694	195,511,104	219,060,149	228,893,607	7.0%	4.5%
Instruction	220,917,932	236,755,063	249,207,652	264,637,779	280,294,743	310,398,348	323,068,033	6.5%	4.1%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	823,796	834,910	962,238	1,122,326	1,098,962	1,293,754	1,286,058	7.7%	-0.6%
Environment & Housing	0	0	161	0	0	0	0	n/a	n/a
Recreation & Culture	615,742	399,630	541,445	547,603	595,632	813,501	842,600	5.4%	3.6%
Debt Service/Interest on Debt	37,983,525	55,335,703	55,903,489	178,123,127	59,360,465	72,984,198	66,124,420	9.7%	-9.4%
Purchase of Land & Facility Construction	75,070,735	78,340,909	110,438,197	71,729,318	176,310,446	107,772,609	89,404,786	3.0%	-17.0%
All Other	1,596,501	951,939	1,612,038	1,297,816	2,481,592	3,127,517	3,114,825	11.8%	-0.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Richland County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	141,424,859	171,832,514	169,048,944	200,441,696	207,251,551	230,112,010	219,210,334	7.6%	-4.7%
Revenues from Local Sources	118,574,911	146,487,072	142,284,529	169,637,148	176,314,420	197,264,191	188,259,099	8.0%	-4.6%
Current Property Taxes	67,620,823	76,128,768	83,435,949	61,491,074	60,239,409	67,270,934	77,171,462	2.2%	14.7%
Current Real & Personal Property Taxes	61,128,267	68,023,053	73,361,470	54,622,456	54,326,986	58,088,216	68,341,039	1.9%	17.7%
Fee In Lieu of Property Tax	2,184,451	3,533,631	4,241,333	2,799,784	2,469,754	4,344,499	3,867,413	10.0%	-11.0%
All Other	4,308,105	4,572,084	5,833,146	4,068,834	3,442,670	4,838,218	4,963,010	2.4%	2.6%
Local Options Sales Tax (1%)	0	0	0	28,510,755	32,244,228	33,472,614	32,491,989	n/a	-2.9%
Local Hospitality Tax (2%)	0	3,601,403	2,984,411	4,930,203	4,829,173	4,961,467	5,145,850	n/a	3.7%
Local Accommodations Tax (3%)		805,650	876,749	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	50,409,376	66,756,901	55,864,169	74,705,116	79,001,610	91,559,177	73,449,798	6.5%	-19.8%
Licenses & Permits	10,163,183	11,059,382	13,573,093	15,187,010	15,651,222	17,530,323	12,881,892	4.0%	-26.5%
Service Revenue & Charges	32,819,507	45,152,100	40,116,153	49,135,056	49,038,119	55,892,791	52,619,759	8.2%	-5.9%
Bonds & Leases	0	0	1	0	0	0	0	n/a	n/a
Miscellaneous	7,426,686	10,545,419	2,174,922	10,383,050	14,312,269	18,136,063	7,948,147	1.1%	-56.2%
Revenues from State Sources	20,222,108	22,275,474	23,324,054	23,581,341	26,065,723	27,196,496	26,751,026	4.8%	-1.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	1	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,152,071	2,449,448	2,490,920	2,653,164	2,702,637	2,760,135	2,909,792	5.2%	5.4%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	16,100,169	18,848,143	17,509,618	19,838,493	21,405,315	23,225,916	22,267,073	5.6%	-4.1%
Manufacturer's Depreciation Reimbursement	765,587	816,242	941,995	846,038	897,130	971,833	1,013,433	4.8%	4.3%
State Grants	1,204,281	161,641	2,381,520	243,646	1,060,641	238,611	560,727	-12.0%	135.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,477,331	3,069,968	3,440,361	7,223,207	4,871,408	5,651,323	4,200,209	9.2%	-25.7%
Revenues from Other Local Sources	150,509	0	0	0	0	0	0	-100.0%	n/a
Total Expenditures (County only)	122,488,151	131,543,275	149,986,420	179,115,533	194,614,661	217,696,345	224,330,733	10.6%	3.0%
Administration	40,216,254	47,350,952	55,371,007	58,039,210	46,166,244	61,117,392	51,607,054	4.2%	-15.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	43,827,738	51,361,564	56,653,539	66,122,170	72,608,740	79,159,301	85,057,878	11.7%	7.5%
Transportation	175,845	5,287,426	4,883	6,465,661	5,258,414	5,772,170	5,240,493	76.1%	-9.2%
Health & Human Services	8,796,488	7,839,582	9,008,282	11,913,700	12,353,823	12,626,395	17,008,507	11.6%	34.7%
Environment & Housing	14,478,154	15,259,833	16,075,311	19,008,955	20,817,694	27,257,159	27,395,338	11.2%	0.5%
Recreation & Culture	511,500	612,564	1,889,917	0	941,278	1,160,847	3,548,075	38.1%	205.6%
Debt Service/Interest on Debt	4,062,934	3,817,074	4,234,612	14,295,632	14,019,394	14,420,267	17,622,573	27.7%	22.2%
Land Purchase & Facility Construction	6,509,987	14,280	0	0	8,245,477	862,678	5,373,721	-3.1%	522.9%
All Other	3,909,251	0	6,748,869	3,270,205	14,203,597	15,320,136	11,477,094	19.7%	-25.1%

Richland County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1	FY 04	FY 05 /1	FY 06	FY 07 /2	FY 08	FY 09 /2		
Total Revenues (Cities only)	120,075,320	121,567,683	137,788,357	158,042,585	154,894,919	214,486,097	170,524,228	6.0%	-20.5%
Revenues from Local Sources	96,638,610	91,886,677	109,204,493	129,669,541	125,339,437	129,493,605	136,285,825	5.9%	5.2%
Current Property Taxes	36,902,415	35,741,536	41,149,418	22,840,610	25,747,127	28,541,386	33,882,989	-1.4%	18.7%
Current Real & Personal Property Taxes	34,018,340	33,811,623	39,056,003	21,624,601	24,535,669	28,493,584	33,792,673	-0.1%	18.6%
Fee In Lieu of Property Tax	193,231	64,138	38,325	0	203,289	42,827	61,876	-17.3%	44.5%
All Other	2,690,844	1,865,775	2,055,090	1,216,009	1,008,169	4,975	28,441	-53.2%	471.7%
Local Options Sales Tax	0	0	572,091	15,481,045	15,540,906	17,352,169	15,156,177	n/a	-12.7%
Local Hospitality Tax	1,500,071	716,989	6,599,299	7,890,812	8,523,996	9,035,920	9,107,278	35.1%	0.8%
Local Accommodations Tax	0	100,240	1,054,661	1,341,926	1,420,918	1,521,631	1,471,728	n/a	-3.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	58,236,124	55,327,912	59,829,024	82,115,148	74,106,490	73,042,499	76,667,652	4.7%	5.0%
Licenses & Permits	25,763,033	29,240,502	28,794,745	30,884,885	33,872,482	32,681,939	32,429,596	3.9%	-0.8%
Service Revenue & Charges	17,950,196	21,934,590	21,591,959	32,907,034	27,732,834	30,927,754	27,863,637	7.6%	-9.9%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	14,522,895	4,152,820	9,442,320	18,323,229	12,501,173	9,432,807	16,374,419	2.0%	73.6%
Revenues from State Sources	6,025,962	7,791,198	7,309,329	6,929,968	5,953,090	6,955,995	7,582,983	3.9%	9.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	91,848	1,045,399	1,059,990	1,023,803	1,175,587	1,187,096	1,224,196	54.0%	3.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,565,153	5,465,205	5,899,552	4,552,954	4,775,504	4,957,145	5,409,841	-0.5%	9.1%
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0	0	n/a	n/a
State Grants	368,961	1,280,594	349,787	1,353,211	1,999	811,753	948,946	17.1%	16.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	10,152,275	13,186,775	9,530,924	7,895,348	7,309,015	7,066,835	9,365,834	-1.3%	32.5%
Revenues from Other Local Sources	7,258,473	8,703,033	11,743,611	13,547,728	16,293,378	16,724,813	17,289,586	15.6%	3.4%
Total Expenditures (Cities only)	138,152,304	117,650,251	115,048,047	201,068,670	205,007,542	254,024,089	284,484,222	12.8%	12.0%
Administration	27,330,679	31,221,813	27,077,837	87,467,419	89,221,512	107,401,743	112,111,444	26.5%	4.4%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	49,696,331	52,585,024	53,630,780	16,117,705	17,982,714	19,321,181	23,363,220	-11.8%	20.9%
Transportation	5,080,425	5,519,366	9,172,974	9,554,371	12,588,303	12,707,734	14,136,098	18.6%	11.2%
Health & Human Services	0	0	0	11,812	0	0	0	n/a	n/a
Environment & Housing	14,117,107	13,585,644	14,525,251	8,194,947	12,154,165	27,154,532	11,097,752	-3.9%	-59.1%
Recreation & Culture	16,611,641	6,652,597	6,791,709	10,887,182	10,543,009	10,254,315	9,320,407	-9.2%	-9.1%
Debt Service/Interest on Debt	2,352,270	7,297	0	18,015,721	17,545,170	28,256,910	21,266,888	44.3%	-24.7%
Purchase of Land & Facility Construction	22,056,795	8,078,510	3,849,496	13,532,375	5,732,254	2,831,657	48,719,932	14.1%	1620.5%
All Other	907,056	0	0	37,287,138	39,240,414	46,096,016	44,468,481	91.3%	-3.5%

* Cities Included: Arcadia Lakes, Blythewood, Columbia, Eastover & Forest Acres.

/1 In FY 03 & 05 Blythewood was excluded.

/2 In FY 07 & 09 Eastover was excluded

Richland County

Richland County								6 Year	FY 09
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Compound	Percent
								Growth Rate	Change
Total Revenues	194,505,489	215,113,714	224,480,999	241,229,060	264,336,122	270,944,707	287,109,407	6.7%	6.0%
Owner Occupied	36,783,119	45,576,009	49,627,050	66,166,528	71,786,424	35,893,982	42,014,271	2.2%	17.1%
Agricultural (Private)	345,784	388,654	408,724	380,561	391,668	452,324	457,960	4.8%	1.2%
Agricultural (Corporate)	51,099	56,235	53,856	59,335	60,823	70,971	70,334	5.5%	-0.9%
Commercial/Rental	60,908,394	68,965,033	71,746,023	79,233,900	92,092,795	113,865,371	121,903,674	12.3%	7.1%
Personal Property (Vehicles)	30,777,265	31,489,877	30,160,645	28,064,403	29,029,269	33,877,729	36,172,829	2.7%	6.8%
Other Personal Property	3,568,844	3,852,216	3,838,301	4,359,469	4,817,540	5,948,149	6,902,502	11.6%	16.0%
Manufacturing	18,707,430	19,575,208	18,881,107	16,850,585	17,222,192	19,881,202	18,683,156	0.0%	-6.0%
Utility	21,293,948	22,646,599	23,477,587	21,626,032	23,040,969	27,377,244	27,950,167	4.6%	2.1%
Business Personal	13,650,471	14,149,428	17,657,649	14,552,073	16,155,859	20,376,918	20,396,233	6.9%	0.1%
Motor Carrier	394,169	352,593	347,521	396,511	437,720	559,549	564,934	6.2%	1.0%
Fee-in-Lieu and Joint Industrial Park	8,024,967	8,061,863	8,282,536	9,539,664	9,300,862	12,641,270	11,993,348	6.9%	-5.1%

								6 Year	FY 09
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	Compound	Percent
								Growth Rate	Change
Total Revenues	67,588,443	75,044,585	81,685,536	61,344,454	60,472,293	65,686,570	76,213,842	2.0%	16.0%
Owner Occupied	18,338,053	21,374,683	23,724,638	20,538,128	19,799,082	21,762,075	25,647,251	5.8%	17.9%
Agricultural (Private)	107,975	123,035	135,484	88,707	82,734	84,527	94,484	-2.2%	11.8%
Agricultural (Corporate)	15,956	17,802	17,852	13,831	12,848	13,262	14,511	-1.6%	9.4%
Commercial/Rental	19,019,256	21,831,997	23,782,500	18,469,083	19,453,210	21,278,296	25,150,451	4.8%	18.2%
Personal Property (Vehicles)	9,610,509	9,968,630	9,997,704	6,541,692	6,131,994	6,330,813	7,462,966	-4.1%	17.9%
Other Personal Property	1,114,407	1,219,481	1,272,327	1,016,173	1,017,633	1,111,545	1,424,084	4.2%	28.1%
Manufacturing	5,841,582	6,196,849	6,258,743	3,927,799	3,637,928	3,715,248	3,854,599	-6.7%	3.8%
Utility	6,649,249	7,169,147	7,782,392	5,040,935	4,867,056	5,116,051	5,766,514	-2.3%	12.7%
Business Personal	4,262,496	4,479,230	5,853,189	3,392,026	3,412,681	3,807,884	4,208,031	-0.2%	10.5%
Motor Carrier	123,083	111,619	115,197	92,425	92,462	104,564	116,554	-0.9%	11.5%
Fee-in-Lieu and Joint Industrial Park	2,505,876	2,552,113	2,745,510	2,223,655	1,964,666	2,362,305	2,474,397	-0.2%	4.7%

Saluda County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	29,346,589	28,673,060	28,903,424	31,685,139	32,928,808	34,734,445	46,008,461	7.8%	32.5%
Revenues from Local Sources	13,852,516	13,495,455	13,611,726	15,530,669	17,068,577	15,686,667	28,352,197	12.7%	80.7%
Current Property Taxes	9,924,436	9,929,062	9,802,369	10,969,679	12,215,901	10,733,913	11,219,466	2.1%	4.5%
Current Real & Personal Property Taxes	9,342,088	9,378,513	9,264,378	10,383,905	11,551,125	10,215,388	10,524,521	2.0%	3.0%
Fee In Lieu of Property Tax (only Counties and Cities)	28,920	13,779	32,426	3,071	1,072	620	1,542	-38.6%	148.7%
All Other	553,429	536,770	505,566	582,703	663,705	517,904	693,403	3.8%	33.9%
Local Options Sales Tax	650,131	682,717	706,202	904,710	904,983	851,589	919,855	6.0%	8.0%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	118,893	122,684	1,300	n/a	-98.9%
Capital Projects/Transportation Tax	0	0	0	0	2,998	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,185,882	2,883,676	3,103,155	3,656,279	3,825,802	3,978,482	16,211,576	31.1%	307.5%
Licenses & Permits	485,481	483,911	651,697	702,899	731,735	761,315	715,060	6.7%	-6.1%
Service Revenue & Charges	2,039,627	1,983,476	2,086,009	2,155,738	2,340,948	2,211,503	2,195,533	1.2%	-0.7%
Bonds & Leases	0	0	0	0	0	0	12,832,252	n/a	n/a
Miscellaneous	660,774	416,289	365,449	797,642	753,119	1,005,664	468,731	-5.6%	-53.4%
Revenues from State Sources	13,002,797	12,411,434	12,680,487	13,407,273	13,195,235	17,132,699	16,848,796	4.4%	-1.7%
Reimbursements for Property Tax Relief (Tier 1)	832,712	832,712	832,712	832,712	832,712	1,329,432	1,950,279	15.2%	46.7%
Homestead Exemption (Tier 2) /1	790,876	840,335	910,579	960,977	979,658	874,947	898,302	2.1%	2.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	940,232	1,016,274	n/a	8.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,559,768	1,483,726	n/a	-4.9%
State-Shared Taxes (Aid to Subdivisions)	1,197,877	1,271,395	1,295,260	1,291,018	1,458,489	1,596,353	1,623,013	5.2%	1.7%
Manufacturer's Depreciation Reimbursement	83,176	98,059	101,066	60,464	54,923	29,058	21,062	-20.5%	-27.5%
State Grants	4,243,881	3,741,675	3,596,697	3,340,729	2,511,706	3,427,848	3,764,996	-2.0%	9.8%
Education Finance Act (EFA)	3,697,433	3,688,269	3,858,963	4,805,616	5,062,636	5,127,388	4,533,279	3.5%	-11.6%
Education Improvement Act (EIA)	2,006,924	1,623,384	1,696,037	1,871,341	2,074,957	2,086,922	1,397,883	-5.8%	-33.0%
Education Lottery	149,918	315,606	389,173	244,417	220,154	160,752	159,983	1.1%	-0.5%
Revenues from Federal Sources	2,475,310	2,749,151	2,593,245	2,686,370	2,607,879	2,464,996	2,654,601	1.2%	7.7%
Revenues from Other Local Sources	15,966	17,020	17,966	60,827	57,117	59,654	91,844	33.9%	54.0%
Total Expenditures (School Dist., Counties, & Cities)	28,606,668	29,107,006	26,474,961	28,452,609	27,926,671	34,538,933	32,220,317	2.0%	-6.7%
Administration	9,880,860	10,699,873	10,318,312	11,170,788	11,316,449	11,998,333	12,250,145	3.6%	2.1%
Instruction	9,057,205	8,482,768	8,389,081	8,690,923	8,828,598	9,630,368	9,983,059	1.6%	3.7%
Public Safety	3,983,113	3,120,903	3,304,023	4,044,969	3,024,207	4,071,554	4,060,993	0.3%	-0.3%
Transportation	926,486	1,019,285	1,006,804	673,635	965,443	765,230	767,505	-3.1%	0.3%
Health & Human Services	668,829	661,469	647,313	151,350	153,489	957,484	998,228	6.9%	4.3%
Environment & Housing	604,423	581,071	648,473	1,157,784	911,403	1,043,896	1,046,054	9.6%	0.2%
Recreation & Culture	247,820	201,403	213,338	246,002	267,658	266,965	279,160	2.0%	4.6%
Debt Service/Interest on Debt /4	1,416,293	1,405,208	1,364,374	1,463,790	1,394,252	1,413,764	1,707,609	3.2%	20.8%
Land Purchase & Facility Construction	1,577,344	2,672,874	249,315	497,902	659,849	4,334,521	792,405	-10.8%	-81.7%
All Other	244,295	262,152	333,928	355,466	405,323	56,818	335,159	5.4%	489.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Saluda County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	9,924,436	9,929,062	9,802,369	10,969,679	12,215,901	10,733,913	11,219,466	2.1%	4.5%
School District Total	5,076,030	5,138,612	5,193,874	5,216,582	5,542,215	4,706,310	4,664,300	-1.4%	-0.9%
County Total	4,557,979	4,454,156	4,290,800	5,412,936	6,349,464	5,654,160	6,216,842	5.3%	10.0%
Cities Total	290,427	336,294	317,695	340,161	324,222	373,443	338,324	2.6%	-9.4%

Assessed Property Values for Tax Years									
	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	32,529,170	33,098,240	32,800,760	33,819,280	40,256,180	40,518,880	41,265,350	4.0%	1.8%
Owner Occupied (4% assessment ratio)	9,175,370	9,447,140	9,660,010	9,867,290	12,699,630	12,755,650	12,884,060	5.8%	1.0%
Agricultural (Private) (4%)	1,221,110	1,273,050	1,299,770	1,306,070	1,302,930	1,381,160	1,400,530	2.3%	1.4%
Agricultural (Corporate) (6%)	192,720	147,270	144,730	144,420	143,370	85,900	87,970	-12.3%	2.4%
Commercial/Rental (6%)	8,468,430	8,273,040	8,549,800	8,880,000	12,563,010	12,778,470	13,462,980	8.0%	5.4%
Personal Property (Vehicles) /6	6,323,140	6,634,990	5,858,940	6,094,470	5,395,970	5,220,470	5,117,280	-3.5%	-2.0%
Other Personal Property County (10.5%)	521,010	516,180	535,510	590,010	556,930	558,220	576,930	1.7%	3.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	2,279,780	2,590,970	2,520,930	2,620,270	3,008,560	2,643,060	2,631,450	2.4%	-0.4%
Utility (10.5%)	2,692,170	2,806,920	2,820,660	2,877,180	3,020,360	3,210,270	3,310,310	3.5%	3.1%
Business Personal (10.5%)	836,430	747,830	805,770	867,830	936,550	1,034,470	917,260	1.5%	-11.3%
Motor Carrier (9.5%)	650,470	569,810	542,070	560,660	628,870	851,210	876,580	5.1%	3.0%
Fee-in-Lieu and Joint Industrial Park /7	168,540	91,040	62,570	11,080	0	0	0	-100.0%	n/a
Total Average Millage Rates /2	357.4	379.9	389.6	391.0	371.9	378.5	383.0	1.2%	1.2%
School Districts /3	181.6	180.4	183.7	178.9	158.4	172.2	184.9	0.3%	7.4%
Counties /4	150.8	145.2	142.2	173.7	169.7	150.8	162.0	1.2%	7.4%
Cities & Special Purpose Districts /5	24.9	54.2	63.6	38.4	43.8	55.5	36.1	6.4%	-35.1%

Estimated Total Property Tax Revenues									
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	9,924,436	9,929,062	9,802,369	10,969,679	12,215,901	10,733,913	11,219,466	2.1%	4.5%
Owner Occupied	1,625,559	1,634,579	1,647,422	1,929,322	2,612,795	1,224,258	844,361	-10.3%	-31.0%
Agricultural (Private)	432,415	445,719	456,226	492,791	454,004	473,054	511,904	2.9%	8.2%
Agricultural (Corporate)	68,245	51,562	50,801	54,491	49,957	29,421	32,154	-11.8%	9.3%
Commercial/Rental	2,998,808	2,896,550	3,001,023	3,350,498	4,377,560	4,376,685	4,920,815	8.6%	12.4%
Personal Property (Vehicles)	2,239,126	2,323,037	2,056,518	2,299,495	1,880,217	1,788,035	1,870,402	-3.0%	4.6%
Other Personal Property County	184,498	180,725	187,967	222,616	194,061	191,193	210,872	2.3%	10.3%
Manufacturing	836,227	920,927	917,285	991,721	1,049,400	905,880	963,356	2.4%	6.3%
Utility	953,341	982,757	990,066	1,085,584	1,052,439	1,099,532	1,209,942	4.1%	10.0%
Business Personal	296,193	261,830	282,829	327,440	326,339	354,311	335,265	2.1%	-5.4%
Motor Carrier	230,342	199,501	190,269	211,542	219,129	291,543	320,396	5.7%	9.9%
Fee-in-Lieu and Joint Industrial Park	59,683	31,875	21,962	4,181	0	0	0	-100.0%	n/a

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Saluda County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	19,092,822	18,197,040	18,464,279	19,463,123	20,043,261	21,302,789	32,360,827	9.2%	51.9%
Revenues from Local Sources	6,438,529	6,345,026	6,319,631	6,840,714	6,954,083	6,217,515	18,713,589	19.5%	201.0%
Current Property Taxes	5,076,030	5,138,612	5,193,874	5,216,582	5,542,215	4,706,310	4,664,300	-1.4%	-0.9%
Current Real & Personal Property Taxes	4,958,195	5,038,895	5,094,256	5,100,918	5,417,651	4,567,106	4,533,603	-1.5%	-0.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	117,835	99,717	99,618	115,664	124,564	139,204	130,697	1.7%	-6.1%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,362,499	1,206,414	1,125,757	1,624,132	1,411,868	1,511,205	14,049,289	47.5%	829.7%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	814,997	902,342	949,128	1,089,871	1,203,604	1,139,957	1,057,515	4.4%	-7.2%
Bonds & Leases	0	0	0	0	0	0	12,832,252	n/a	n/a
Miscellaneous	547,502	304,072	176,629	534,261	208,264	371,248	159,522	-18.6%	-57.0%
Revenues from State Sources	10,296,745	9,520,324	9,736,640	10,227,270	10,830,458	14,053,264	13,294,939	4.4%	-5.4%
Reimbursements for Property Tax Relief (Tier 1)	832,712	832,712	832,712	832,712	832,712	1,329,432	1,950,279	15.2%	46.7%
Homestead Exemption (Tier 2) /1	369,137	426,899	455,388	445,982	445,048	366,822	378,524	0.4%	3.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	940,232	1,016,274	n/a	8.1%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	1,559,768	1,483,726	n/a	-4.9%
State-Shared Taxes (Aid to Subdivisions)	25,888	25,888	25,888	25,888	25,888	25,888	25,888	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	45,125	57,158	62,851	28,346	24,552	9,251	3,654	-34.2%	-60.5%
State Grants 4/	3,169,608	2,550,408	2,415,628	1,972,968	2,144,511	2,446,809	2,345,449	-4.9%	-4.1%
Education Finance Act (EFA)	3,697,433	3,688,269	3,858,963	4,805,616	5,062,636	5,127,388	4,533,279	3.5%	-11.6%
Education Improvement Act (EIA)	2,006,924	1,623,384	1,696,037	1,871,341	2,074,957	2,086,922	1,397,883	-5.8%	-33.0%
Education Lottery	149,918	315,606	389,173	244,417	220,154	160,752	159,983	1.1%	-0.5%
Revenues from Federal Sources	2,357,548	2,331,690	2,408,008	2,395,139	2,258,720	2,293,824	2,291,276	-0.5%	-0.1%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	18,998,926	19,608,020	17,710,955	18,833,305	19,100,357	23,849,099	20,552,735	1.3%	-13.8%
Administration	7,542,570	7,816,287	7,852,589	8,357,961	8,287,539	8,732,139	8,816,450	2.6%	1.0%
Instruction	9,057,205	8,482,768	8,389,081	8,690,923	8,828,598	9,630,368	9,983,059	1.6%	3.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	82	0	0	0	0	n/a	n/a
Recreation & Culture	0	1,100	0	0	0	0	0	n/a	n/a
Debt Service/Interest on Debt	1,406,638	1,394,263	1,355,263	1,316,262	1,302,262	1,280,228	1,475,480	0.8%	15.3%
Purchase of Land & Facility Construction	992,513	1,905,054	113,940	468,159	659,849	4,188,787	274,970	-19.3%	-93.4%
All Other	0	8,548	0	0	22,109	17,577	2,776	n/a	-84.2%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Saluda County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	8,743,695	8,714,986	8,634,197	10,010,597	10,750,461	10,731,459	11,215,424	4.2%	4.5%
Revenues from Local Sources	6,248,657	6,020,177	5,949,286	7,145,051	8,565,026	7,823,730	7,865,168	3.9%	0.5%
Current Property Taxes	4,557,979	4,454,156	4,290,800	5,412,936	6,349,464	5,654,160	6,216,842	5.3%	10.0%
Current Real & Personal Property Taxes	4,129,662	4,037,903	3,878,379	4,992,493	5,816,642	5,308,861	5,685,607	5.5%	7.1%
Fee In Lieu of Property Tax	22,770	11,799	31,216	1,771	0	0	0	-100.0%	n/a
All Other	405,548	404,454	381,206	418,672	532,823	345,299	531,235	4.6%	53.8%
Local Options Sales Tax (1%)	428,455	480,855	457,217	628,070	585,261	546,700	561,023	4.6%	2.6%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	112,721	119,684	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,170,156	1,085,166	1,201,269	1,104,044	1,517,580	1,503,187	1,087,303	-1.2%	-27.7%
Licenses & Permits	92,917	86,449	169,318	173,967	187,317	170,287	120,875	4.5%	-29.0%
Service Revenue & Charges	1,031,484	904,687	880,089	795,403	915,535	854,497	773,901	-4.7%	-9.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	45,755	94,030	151,862	134,674	414,728	478,403	192,527	27.1%	-59.8%
Revenues from State Sources	2,444,918	2,652,626	2,641,307	2,770,374	2,073,990	2,820,076	3,232,711	4.8%	14.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	371,215	364,367	405,252	463,974	483,550	456,274	468,710	4.0%	2.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,022,303	1,083,630	1,108,379	1,126,377	1,274,719	1,393,571	1,398,576	5.4%	0.4%
Manufacturer's Depreciation Reimbursement	35,850	38,363	35,079	28,846	27,701	19,335	17,408	-11.3%	-10.0%
State Grants	1,015,550	1,166,267	1,092,597	1,151,178	288,020	950,897	1,348,018	4.8%	41.8%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	44,654	36,713	38,138	41,845	54,328	28,498	25,701	-8.8%	-9.8%
Revenues from Other Local Sources	5,466	5,470	5,466	53,327	57,117	59,154	91,844	60.0%	55.3%
Total Expenditures (County only)	7,846,341	7,720,831	6,955,976	7,742,658	6,904,190	8,695,893	9,166,678	2.6%	5.4%
Administration	2,010,018	2,282,966	1,800,084	2,494,726	2,575,364	2,835,260	3,080,401	7.4%	8.6%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,437,513	2,469,299	2,692,531	3,358,368	2,454,255	3,176,715	3,232,559	-1.0%	1.8%
Transportation	739,676	843,962	820,722	673,635	702,657	765,230	767,505	0.6%	0.3%
Health & Human Services	668,829	661,469	647,313	151,350	153,489	957,484	998,228	6.9%	4.3%
Environment & Housing	604,423	581,071	648,391	650,149	633,463	631,033	655,323	1.4%	3.8%
Recreation & Culture	247,820	200,303	213,338	246,002	267,658	266,965	276,359	1.8%	3.5%
Debt Service/Interest on Debt	0	0	0	63,206	63,206	63,206	156,303	n/a	147.3%
Land Purchase & Facility Construction	81,196	625,726	76,562	0	0	0	0	-100.0%	n/a
All Other	56,866	56,035	57,035	105,222	54,098	0	0	-100.0%	n/a

Saluda County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	1,510,072	1,761,034	1,804,948	2,211,419	2,135,086	2,700,197	2,432,210	8.3%	-9.9%
Revenues from Local Sources	1,165,330	1,130,252	1,342,809	1,544,904	1,549,468	1,645,422	1,773,440	7.2%	7.8%
Current Property Taxes	290,427	336,294	317,695	340,161	324,222	373,443	338,324	2.6%	-9.4%
Current Real & Personal Property Taxes	254,231	301,715	291,743	290,494	316,832	339,422	305,311	3.1%	-10.0%
Fee In Lieu of Property Tax	6,150	1,980	1,210	1,300	1,072	620	1,542	-20.6%	148.7%
All Other	30,046	32,599	24,742	48,367	6,318	33,401	31,471	0.8%	-5.8%
Local Options Sales Tax	221,676	201,862	248,985	276,640	319,722	304,889	358,832	8.4%	17.7%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	6,172	3,000	1,300	n/a	-56.7%
Capital Projects/Transportation Tax	0	0	0	0	2,998	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	653,227	592,096	776,129	928,103	896,354	964,090	1,074,984	8.7%	11.5%
Licenses & Permits	392,564	397,462	482,379	528,932	544,418	591,028	594,185	7.2%	0.5%
Service Revenue & Charges	193,146	176,447	256,792	270,464	221,809	217,049	364,117	11.1%	67.8%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	67,517	18,187	36,958	128,707	130,127	156,013	116,682	9.5%	-25.2%
Revenues from State Sources	261,134	238,484	302,540	409,629	290,787	259,359	321,146	3.5%	23.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	50,524	49,069	49,939	51,021	51,060	51,851	51,068	0.2%	-1.5%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	149,686	161,877	160,993	138,753	157,882	176,894	198,549	4.8%	12.2%
Manufacturer's Depreciation Reimbursement	2,201	2,538	3,136	3,272	2,670	472	0	-100.0%	n/a
State Grants	58,723	25,000	88,472	216,583	79,175	30,142	71,529	3.3%	137.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	73,108	380,748	147,099	249,386	294,831	142,674	337,624	29.0%	136.6%
Revenues from Other Local Sources	10,500	11,550	12,500	7,500	0	500	0	-100.0%	n/a
Total Expenditures (Cities only)	1,761,401	1,778,155	1,808,030	1,876,646	1,922,124	1,993,941	2,500,904	6.0%	25.4%
Administration	328,272	600,620	665,639	318,101	453,546	430,934	353,294	1.2%	-18.0%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	545,600	651,604	611,492	686,601	569,952	894,839	828,434	7.2%	-7.4%
Transportation	186,810	175,323	186,082	0	262,786	0	0	-100.0%	n/a
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	0	0	0	507,635	277,940	412,863	390,731	n/a	-5.4%
Recreation & Culture	0	0	0	0	0	0	2,801	n/a	n/a
Debt Service/Interest on Debt	9,655	10,945	9,111	84,322	28,784	70,330	75,826	41.0%	7.8%
Purchase of Land & Facility Construction	503,635	142,094	58,813	29,743	0	145,734	517,435	0.5%	255.1%
All Other	187,429	197,569	276,893	250,244	329,116	39,241	332,383	10.0%	747.0%

* Cities Included: Ridge Spring, Saluda & Ward.

/1 In FY 02 Ward was excluded.

Saluda County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	5,076,030	5,138,612	5,193,874	5,216,582	5,542,215	4,706,310	4,664,300	-1.4%	-0.9%
Owner Occupied	833,943	871,667	942,152	932,262	1,178,388	-73,575	-584,012	#NUM!	693.8%
Agricultural (Private)	221,808	229,674	238,811	233,618	206,331	237,789	258,988	2.6%	8.9%
Agricultural (Corporate)	35,007	26,569	26,592	25,833	22,704	14,789	16,268	-12.0%	10.0%
Commercial/Rental	1,538,243	1,492,557	1,570,881	1,588,376	1,989,465	2,200,018	2,489,595	8.4%	13.2%
Personal Property (Vehicles)	1,148,563	1,197,033	1,076,481	1,090,125	854,500	898,788	946,295	-3.2%	5.3%
Other Personal Property	94,639	93,125	98,391	105,536	88,195	96,107	106,687	2.0%	11.0%
Manufacturing	414,109	467,442	463,178	468,691	476,432	455,045	486,612	2.7%	6.9%
Utility	489,018	506,402	518,249	514,645	478,301	552,699	612,148	3.8%	10.8%
Business Personal	151,933	134,918	148,047	155,230	148,311	178,101	169,621	1.9%	-4.8%
Motor Carrier	118,154	102,801	99,596	100,286	99,587	146,549	162,099	5.4%	10.6%
Fee-in-Lieu and Joint Industrial Park	30,614	16,425	11,496	1,982	0	0	0	-100.0%	n/a

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	4,906,424	4,806,724	4,664,836	5,875,139	6,833,014	6,110,433	6,685,551	5.3%	9.4%
Owner Occupied	1,383,935	1,371,970	1,373,821	1,714,161	2,155,613	1,923,611	2,087,394	7.1%	8.5%
Agricultural (Private)	184,182	184,880	184,850	226,893	221,157	208,285	226,905	3.5%	8.9%
Agricultural (Corporate)	29,068	21,387	20,583	25,089	24,335	12,954	14,252	-11.2%	10.0%
Commercial/Rental	1,277,306	1,201,460	1,215,930	1,542,648	2,132,424	1,927,052	2,181,187	9.3%	13.2%
Personal Property (Vehicles)	953,729	963,573	833,243	1,058,741	915,903	787,271	829,069	-2.3%	5.3%
Other Personal Property	78,585	74,963	76,159	102,497	94,532	84,182	93,471	2.9%	11.0%
Manufacturing	343,863	376,276	358,520	455,197	510,668	398,586	426,331	3.6%	7.0%
Utility	406,064	407,638	401,147	499,828	512,671	484,123	536,316	4.7%	10.8%
Business Personal	126,160	108,604	114,594	150,761	158,968	156,003	148,609	2.8%	-4.7%
Motor Carrier	98,111	82,751	77,092	97,399	106,743	128,366	142,018	6.4%	10.6%
Fee-in-Lieu and Joint Industrial Park	25,421	13,221	8,899	1,925	0	0	0	-100.0%	n/a

Spartanburg County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	537,943,305	540,076,277	573,165,072	763,032,772	672,800,201	722,027,073	712,524,733	4.8%	-1.3%
Revenues from Local Sources	292,954,296	292,465,993	313,978,384	491,843,913	383,521,320	343,980,859	367,164,803	3.8%	6.7%
Current Property Taxes	210,300,694	208,400,240	209,401,732	216,921,152	241,015,043	233,120,749	240,471,498	2.3%	3.2%
Current Real & Personal Property Taxes	199,589,309	199,317,065	198,777,539	206,959,277	231,271,776	222,491,760	228,968,022	2.3%	2.9%
Fee In Lieu of Property Tax (only Counties and Cities)	3,483,493	3,565,637	5,734,436	3,142,906	3,835,497	4,408,229	4,579,196	4.7%	3.9%
All Other	7,227,893	5,517,537	4,889,757	6,818,969	5,907,770	6,220,761	6,924,280	-0.7%	11.3%
Local Options Sales Tax	0	0	0	0	0	0	89,123	n/a	n/a
Local Hospitality Tax	2,423,027	2,554,822	2,885,187	3,064,495	3,305,584	5,557,517	7,076,174	19.6%	27.3%
Local Accommodations Tax	648,047	648,869	876,882	949,016	969,148	1,111,585	1,058,542	8.5%	-4.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	99,384	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	79,582,528	80,862,062	100,814,583	270,909,250	138,231,545	104,191,008	118,370,082	6.8%	13.6%
Licenses & Permits	16,627,476	18,192,003	18,259,588	19,392,198	20,835,323	20,996,317	19,948,522	3.1%	-5.0%
Service Revenue & Charges	39,569,561	41,991,989	45,074,113	57,410,971	59,412,764	55,658,631	51,120,876	4.4%	-8.2%
Bonds & Leases	15,459,148	14,570,926	26,769,806	179,326,212	39,418,934	14,810,667	32,256,520	13.0%	117.8%
Miscellaneous	7,926,343	6,107,144	10,711,076	14,779,869	18,564,524	12,725,393	15,044,164	11.3%	18.2%
Revenues from State Sources	208,306,226	207,790,953	214,970,133	221,779,527	237,678,071	295,504,838	282,511,623	5.2%	-4.4%
Reimbursements for Property Tax Relief (Tier 1)	16,915,223	17,021,621	17,017,650	17,017,650	17,018,097	17,189,150	17,189,150	0.3%	0.0%
Homestead Exemption (Tier 2) /1	8,191,362	8,229,584	8,828,479	8,610,580	9,690,770	11,643,485	12,211,273	6.9%	4.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	37,274,982	38,925,000	n/a	4.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	18,697,343	19,094,712	19,601,328	20,142,975	22,008,401	23,942,280	23,428,583	3.8%	-2.1%
Manufacturer's Depreciation Reimbursement	2,805,727	2,691,958	2,374,029	2,600,892	3,049,800	3,095,938	3,150,353	1.9%	1.8%
State Grants	61,049,967	59,652,753	55,950,093	45,432,042	51,555,734	59,731,703	58,226,202	-0.8%	-2.5%
Education Finance Act (EFA)	68,626,164	68,317,617	72,739,550	93,177,451	97,965,533	106,425,068	97,911,330	6.1%	-8.0%
Education Improvement Act (EIA)	30,192,750	29,230,648	33,745,641	31,214,838	32,739,824	32,735,992	28,334,428	-1.1%	-13.4%
Education Lottery	1,827,690	3,552,060	4,713,364	3,583,099	3,649,912	3,466,240	3,135,303	9.4%	-9.5%
Revenues from Federal Sources	34,715,574	37,639,119	42,148,618	46,946,113	49,078,709	52,450,259	57,944,269	8.9%	10.5%
Revenues from Other Local Sources	1,967,208	2,180,212	2,067,937	2,463,220	2,522,101	2,287,089	5,682,005	19.3%	148.4%
Total Expenditures (School Dist., Counties, & Cities)	510,657,114	540,808,404	581,826,467	623,731,594	709,728,013	772,503,577	754,145,855	6.7%	-2.4%
Administration	150,544,438	157,220,907	165,509,915	181,003,467	193,376,161	226,282,721	223,667,642	6.8%	-1.2%
Instruction	191,791,112	197,342,724	208,266,782	214,760,588	223,923,442	239,589,850	250,711,084	4.6%	4.6%
Public Safety	49,122,236	54,014,526	56,919,271	60,495,518	66,092,238	82,658,360	81,273,209	8.8%	-1.7%
Transportation	17,759,781	18,810,368	16,357,392	18,053,392	20,567,545	28,472,104	22,734,273	4.2%	-20.2%
Health & Human Services	9,739,129	13,184,206	13,415,254	13,411,159	13,905,294	16,426,186	17,544,444	10.3%	6.8%
Environment & Housing	15,071,421	13,462,435	18,378,707	17,529,105	20,127,892	25,504,861	20,359,610	5.1%	-20.2%
Recreation & Culture	13,636,889	12,875,341	13,925,322	15,631,244	15,965,879	20,049,591	22,010,412	8.3%	9.8%
Debt Service/Interest on Debt /4	29,174,106	32,072,696	29,827,940	35,259,405	76,248,569	46,037,670	44,221,495	7.2%	-3.9%
Land Purchase & Facility Construction	32,356,399	41,435,847	58,007,039	61,867,308	73,658,239	77,831,985	50,323,310	7.6%	-35.3%
All Other	1,461,603	389,354	1,218,845	5,720,408	5,862,754	9,650,249	21,300,377	56.3%	120.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Spartanburg County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	210,300,694	208,400,240	209,401,732	216,921,152	241,015,043	233,120,749	240,471,498	2.3%	3.2%
School District Total	142,284,240	138,394,768	144,291,993	145,614,455	161,770,538	143,379,596	149,778,141	0.9%	4.5%
County Total	55,930,169	56,575,280	50,815,270	55,403,908	62,715,271	72,881,709	73,375,549	4.6%	0.7%
Cities Total	12,086,285	13,430,192	14,294,469	15,902,789	16,529,234	16,859,444	17,317,808	6.2%	2.7%

	2002	2003*	2004	2005	2006	2007*	2008		
Assessed Property Values for Tax Years									
Total Assessed Value	867,812,906	918,537,064	929,593,039	930,558,204	951,404,542	971,647,164	1,042,824,532	3.1%	7.3%
Owner Occupied (4% assessment ratio)	227,541,298	264,324,606	272,748,904	281,940,740	292,325,538	304,933,352	360,465,462	8.0%	18.2%
Agricultural (Private) (4%)	1,765,454	1,841,900	1,902,090	1,946,980	1,944,563	2,019,057	2,344,824	4.8%	16.1%
Agricultural (Corporate) (6%)	97,220	92,560	67,150	49,330	46,500	48,319	80,300	-3.1%	66.2%
Commercial/Rental (6%)	186,988,671	216,142,038	227,508,298	237,900,820	246,052,357	254,443,851	278,093,196	6.8%	9.3%
Personal Property (Vehicles) /6	129,636,373	124,811,790	118,519,322	111,752,205	109,455,041	104,791,104	102,140,180	-3.9%	-2.5%
Other Personal Property County (10.5%)	10,098,150	9,225,266	8,788,550	9,712,210	11,695,530	14,297,195	11,464,804	2.1%	-19.8%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	146,169,150	135,745,140	130,586,690	122,300,930	123,668,280	118,984,330	112,856,440	-4.2%	-5.2%
Utility (10.5%)	62,867,816	61,003,450	60,985,440	60,080,690	60,720,795	60,267,002	59,968,228	-0.8%	-0.5%
Business Personal (10.5%)	49,682,430	50,182,600	46,867,000	47,102,260	49,785,630	51,292,920	53,420,990	1.2%	4.1%
Motor Carrier (9.5%)	6,843,869	6,119,883	4,518,836	5,189,841	5,018,407	4,784,349	4,967,591	-5.2%	3.8%
Fee-in-Lieu and Joint Industrial Park /7	46,122,475	49,047,831	57,100,759	52,582,198	50,691,901	55,785,685	57,022,517	3.6%	2.2%

Total Average Millage Rates /2	285.5	295.3	299.0	317.8	340.8	337.1	355.4	3.7%	5.4%
School Districts /3	183.4	169.2	173.5	174.8	187.9	203.6	197.4	1.2%	-3.0%
Counties /4	63.0	60.0	50.9	58.1	64.2	73.4	68.9	1.5%	-6.2%
Cities & Special Purpose Districts /5	39.0	66.2	74.6	84.9	88.7	60.1	89.1	14.7%	48.4%

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Estimated Total Property Tax Revenues									
Total Property Tax Revenues	210,300,694	208,400,240	209,401,732	216,921,152	241,015,043	233,120,749	240,471,498	2.3%	3.2%
Owner Occupied	35,704,033	40,959,885	41,494,667	46,907,200	54,372,649	26,416,188	36,831,273	0.5%	39.4%
Agricultural (Private)	471,819	461,380	469,620	500,903	539,358	612,628	684,043	6.4%	11.7%
Agricultural (Corporate)	25,982	23,186	16,579	12,691	12,898	14,661	23,425	-1.7%	59.8%
Commercial/Rental	49,972,892	54,141,762	56,171,041	61,205,196	68,246,853	77,204,127	81,126,668	8.4%	5.1%
Personal Property (Vehicles)	34,645,438	31,264,303	29,262,026	28,750,702	30,359,238	31,796,035	29,796,818	-2.5%	-6.3%
Other Personal Property County	2,698,740	2,310,852	2,169,864	2,498,679	3,243,956	4,338,098	3,344,567	3.6%	-22.9%
Manufacturing	42,547,331	37,568,653	37,975,855	34,607,498	38,137,021	40,510,816	37,502,213	-2.1%	-7.4%
Utility	16,801,481	15,280,851	15,057,102	15,457,073	16,841,957	18,286,397	17,494,216	0.7%	-4.3%
Business Personal	13,277,675	12,570,319	11,571,306	12,118,088	13,808,901	15,563,454	15,584,225	2.7%	0.1%
Motor Carrier	1,829,030	1,532,979	1,115,686	1,335,200	1,391,941	1,451,682	1,449,169	-3.8%	-0.2%
Fee-in-Lieu and Joint Industrial Park	12,326,273	12,286,069	14,097,987	13,527,922	14,060,271	16,926,662	16,634,879	5.1%	-1.7%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower assessment ratios

* Indicates year of local property tax reassessment

Spartanburg County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	379,679,175	371,771,978	407,511,740	584,861,595	478,841,156	485,106,088	502,906,625	4.8%	3.7%
Revenues from Local Sources	179,368,758	173,226,703	196,321,622	357,487,612	240,987,632	193,101,933	215,344,406	3.1%	11.5%
Current Property Taxes	142,284,240	138,394,768	144,291,993	145,614,455	161,770,538	143,379,596	149,778,141	0.9%	4.5%
Current Real & Personal Property Taxes	141,992,048	138,163,087	144,099,162	145,313,747	161,413,185	142,951,786	149,296,132	0.8%	4.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	292,192	231,681	192,831	300,708	357,353	427,810	482,009	8.7%	12.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	37,084,518	34,831,935	52,029,629	211,873,157	79,217,094	49,722,337	65,566,265	10.0%	31.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	15,856,418	16,069,218	18,179,494	22,389,736	26,835,504	25,537,649	21,464,244	5.2%	-16.0%
Bonds & Leases	15,459,148	14,570,926	26,769,806	179,326,212	39,418,934	14,810,667	32,256,520	13.0%	117.8%
Miscellaneous	5,768,952	4,191,791	7,080,329	10,157,209	12,962,656	9,374,021	11,845,501	12.7%	26.4%
Revenues from State Sources	172,602,322	167,911,922	178,605,565	192,384,320	201,881,789	254,078,998	244,907,057	6.0%	-3.6%
Reimbursements for Property Tax Relief (Tier 1)	16,915,223	17,021,621	17,017,650	17,017,650	17,018,097	17,189,150	17,189,150	0.3%	0.0%
Homestead Exemption (Tier 2) /1	5,337,809	5,617,702	5,931,851	6,079,775	6,742,467	8,022,852	8,425,151	7.9%	5.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	37,274,982	38,925,000	n/a	4.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,164,618	2,164,618	2,164,618	2,162,999	2,164,618	2,164,356	2,164,207	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	2,119,413	2,072,671	1,628,984	2,069,294	2,325,443	2,249,195	2,312,060	1.5%	2.8%
State Grants 4/	45,418,655	39,934,985	40,663,907	37,079,214	39,275,895	44,551,163	46,510,428	0.4%	4.4%
Education Finance Act (EFA)	68,626,164	68,317,617	72,739,550	93,177,451	97,965,533	106,425,068	97,911,330	6.1%	-8.0%
Education Improvement Act (EIA)	30,192,750	29,230,648	33,745,641	31,214,838	32,739,824	32,735,992	28,334,428	-1.1%	-13.4%
Education Lottery	1,827,690	3,552,060	4,713,364	3,583,099	3,649,912	3,466,240	3,135,303	9.4%	-9.5%
Revenues from Federal Sources	27,708,095	30,633,353	32,584,553	34,989,663	35,971,735	38,545,475	43,433,128	7.8%	12.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	364,618,275	383,070,421	420,505,384	452,983,234	484,070,338	519,945,658	519,890,698	6.1%	0.0%
Administration	119,387,233	123,656,823	130,685,515	140,834,671	150,599,708	163,894,116	172,471,232	6.3%	5.2%
Instruction	191,791,112	197,342,724	208,266,782	214,760,588	223,923,442	239,589,850	250,711,084	4.6%	4.6%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	372,813	461,014	476,988	726,268	740,636	904,460	1,088,870	19.6%	20.4%
Environment & Housing	0	0	602	0	0	0	0	n/a	n/a
Recreation & Culture	49,341	141,961	303,137	432,382	453,377	275,871	520,602	48.1%	88.7%
Debt Service/Interest on Debt	25,071,676	29,740,046	27,636,128	32,821,871	34,862,901	39,015,345	41,826,916	8.9%	7.2%
Purchase of Land & Facility Construction	26,811,300	31,408,414	51,917,387	61,614,736	71,495,749	73,433,393	49,257,740	10.7%	-32.9%
All Other	1,134,800	319,439	1,218,845	1,792,718	1,994,525	2,832,623	4,014,254	23.4%	41.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Spartanburg County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	119,846,410	125,812,458	121,147,487	129,387,039	140,812,661	156,029,863	151,663,448	4.0%	-2.8%
Revenues from Local Sources	81,828,763	84,254,194	80,382,820	94,073,430	99,482,957	107,412,793	106,045,378	4.4%	-1.3%
Current Property Taxes	55,930,169	56,575,280	50,815,270	55,403,908	62,715,271	72,881,709	73,375,549	4.6%	0.7%
Current Real & Personal Property Taxes	46,625,043	48,574,489	41,462,087	46,933,328	54,352,894	64,138,612	63,506,154	5.3%	-1.0%
Fee In Lieu of Property Tax	3,433,822	3,439,347	5,671,348	3,079,479	3,797,636	4,383,891	4,576,288	4.9%	4.4%
All Other	5,871,305	4,561,443	3,681,835	5,391,101	4,564,741	4,359,207	5,293,107	-1.7%	21.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax (2%)	0	0	0	0	0	1,852,059	2,900,223	n/a	56.6%
Local Accommodations Tax (3%)	648,047	648,869	876,882	948,466	968,226	1,110,942	959,158	6.8%	-13.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	25,250,547	27,030,045	28,690,668	37,721,056	35,799,460	31,568,083	28,810,448	2.2%	-8.7%
Licenses & Permits	4,822,554	5,243,281	5,084,174	5,449,239	5,469,307	5,072,365	3,877,803	-3.6%	-23.6%
Service Revenue & Charges	19,078,113	21,107,706	21,477,744	29,355,648	26,569,182	23,880,859	22,576,003	2.8%	-5.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	1,349,880	679,058	2,128,750	2,916,169	3,760,971	2,614,859	2,356,642	9.7%	-9.9%
Revenues from State Sources	31,424,722	35,465,494	32,207,401	25,083,226	30,727,007	35,902,045	32,820,280	0.7%	-8.6%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	2,198,141	1,930,496	2,145,332	1,757,856	2,178,824	2,806,013	3,003,380	5.3%	7.0%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	14,228,795	14,481,097	14,722,975	15,485,767	16,976,066	18,853,368	18,296,692	4.3%	-3.0%
Manufacturer's Depreciation Reimbursement	677,609	611,439	729,107	503,426	675,130	838,369	830,107	3.4%	-1.0%
State Grants	14,320,177	18,442,462	14,609,988	7,336,177	10,896,987	13,404,295	10,690,101	-4.8%	-20.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	4,755,158	4,171,819	6,803,189	8,658,289	8,922,349	10,893,668	10,499,368	14.1%	-3.6%
Revenues from Other Local Sources	1,837,766	1,920,951	1,754,077	1,572,094	1,680,348	1,821,356	2,298,422	3.8%	26.2%
Total Expenditures (County only)	109,805,594	121,198,373	119,987,931	128,053,461	136,883,614	158,232,628	157,003,837	6.1%	-0.8%
Administration	23,072,262	24,157,346	24,615,711	27,526,969	30,037,019	35,926,509	35,507,597	7.4%	-1.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	33,446,021	36,805,728	38,270,810	41,890,332	46,839,688	48,806,761	49,250,730	6.7%	0.9%
Transportation	13,235,531	13,451,485	9,680,178	13,958,555	15,116,148	20,399,319	17,906,820	5.2%	-12.2%
Health & Human Services	9,366,316	12,723,192	12,938,266	12,684,891	12,974,509	15,127,183	16,452,974	9.8%	8.8%
Environment & Housing	10,028,686	10,141,186	13,725,756	13,156,655	13,179,721	15,982,664	13,931,692	5.6%	-12.8%
Recreation & Culture	13,189,807	12,507,799	12,690,120	13,490,154	13,607,054	15,766,054	17,346,276	4.7%	10.0%
Debt Service/Interest on Debt	2,700,611	2,279,907	2,060,379	1,792,305	1,575,875	1,609,885	1,449,578	-9.9%	-10.0%
Land Purchase & Facility Construction	4,766,360	9,131,730	6,006,711	0	0	0	0	-100.0%	n/a
All Other	0	0	0	3,553,600	3,553,600	4,614,253	5,158,170	n/a	11.8%

Spartanburg County

	FY 03 /1	FY 04 /2	FY 05 /3	FY 06 /3	FY 07 /3	FY 08	FY 09 /3	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	38,417,720	42,491,841	44,505,845	48,784,138	53,146,384	80,891,122	57,954,660	7.1%	-28.4%
Revenues from Local Sources	31,756,775	34,985,096	37,273,942	40,282,871	43,050,731	43,466,133	45,775,019	6.3%	5.3%
Current Property Taxes	12,086,285	13,430,192	14,294,469	15,902,789	16,529,234	16,859,444	17,317,808	6.2%	2.7%
Current Real & Personal Property Taxes	10,972,218	12,579,489	13,216,290	14,712,202	15,505,697	15,401,362	16,165,736	6.7%	5.0%
Fee In Lieu of Property Tax	49,671	126,290	63,088	63,427	37,861	24,338	2,908	-37.7%	-88.1%
All Other	1,064,396	724,413	1,015,091	1,127,160	985,676	1,433,744	1,149,164	1.3%	-19.8%
Local Options Sales Tax	0	0	0	0	0	0	89,123	n/a	n/a
Local Hospitality Tax	2,423,027	2,554,822	2,885,187	3,064,495	3,305,584	3,705,458	4,175,951	9.5%	12.7%
Local Accommodations Tax	0	0	0	550	922	643	99,384	n/a	15356.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	99,384	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	17,247,463	19,000,082	20,094,286	21,315,037	23,214,991	22,900,588	23,993,369	5.7%	4.8%
Licenses & Permits	11,804,922	12,948,722	13,175,414	13,942,959	15,366,016	15,923,952	16,070,719	5.3%	0.9%
Service Revenue & Charges	4,635,030	4,815,065	5,416,875	5,665,587	6,008,078	6,240,123	7,080,629	7.3%	13.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	807,511	1,236,295	1,501,997	1,706,491	1,840,897	736,513	842,021	0.7%	14.3%
Revenues from State Sources	4,279,182	4,413,537	4,157,167	4,311,981	5,069,275	5,523,795	4,784,286	1.9%	-13.4%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	655,412	681,386	751,296	772,949	769,479	814,620	782,742	3.0%	-3.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,303,930	2,448,997	2,713,735	2,494,209	2,867,717	2,924,556	2,967,684	4.3%	1.5%
Manufacturer's Depreciation Reimbursement	8,705	7,848	15,938	28,172	49,227	8,374	8,186	-1.0%	-2.2%
State Grants	1,311,135	1,275,306	676,198	1,016,651	1,382,852	1,776,245	1,025,673	-4.0%	-42.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	2,252,321	2,833,947	2,760,876	3,298,161	4,184,625	3,011,116	4,011,773	10.1%	33.2%
Revenues from Other Local Sources	129,442	259,261	313,860	891,126	841,753	465,733	3,383,583	72.3%	626.5%
Total Expenditures (Cities only)	36,233,245	36,539,610	41,333,152	42,694,899	88,774,061	94,325,291	77,251,320	13.4%	-18.1%
Administration	8,084,943	9,406,738	10,208,689	12,641,827	12,739,434	26,462,096	15,688,813	11.7%	-40.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	15,676,215	17,208,798	18,648,461	18,605,186	19,252,550	33,851,599	32,022,479	12.6%	-5.4%
Transportation	4,524,250	5,358,883	6,677,214	4,094,837	5,451,397	8,072,785	4,827,453	1.1%	-40.2%
Health & Human Services	0	0	0	0	190,149	394,543	2,600	n/a	-99.3%
Environment & Housing	5,042,735	3,321,249	4,652,349	4,372,450	6,948,171	9,522,197	6,427,918	4.1%	-32.5%
Recreation & Culture	397,741	225,581	932,065	1,708,708	1,905,448	4,007,666	4,143,534	47.8%	3.4%
Debt Service/Interest on Debt	1,401,819	52,743	131,433	645,229	39,809,793	5,412,440	945,001	-6.4%	-82.5%
Purchase of Land & Facility Construction	778,739	895,703	82,941	252,572	2,162,490	4,398,592	1,065,570	5.4%	-75.8%
All Other	326,803	69,915	0	374,090	314,629	2,203,373	12,127,953	82.6%	450.4%

* Cities Included: Campobello, Central Pacolet, Chesnee, Cowpens, Duncan, Inman, Landrum, Lyman, Pacolet, Reidville, Spartanburg, Wellford & Woodruff.

/1 In FY 03 Landrum, Lyman, Reidville, & Wellford were excluded.

/2 In FY 04 Landrum & Reidville were excluded.

/3 In FY 05-07 & 09 Reidville was excluded.

Spartanburg County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	142,284,240	138,394,768	144,291,993	145,614,455	161,770,538	143,379,596	149,778,141	0.9%	4.5%
Owner Occupied	24,827,015	27,702,079	30,311,694	32,256,663	37,915,931	7,625,434	15,055,119	-8.0%	97.4%
Agricultural (Private)	323,871	311,649	330,064	340,270	365,424	411,114	462,955	6.1%	12.6%
Agricultural (Corporate)	17,835	15,661	11,652	8,621	8,738	9,839	15,854	-1.9%	61.1%
Commercial/Rental	34,302,896	36,571,213	39,478,870	41,577,529	46,238,338	51,809,054	54,905,925	8.2%	6.0%
Personal Property (Vehicles)	23,781,671	21,118,144	20,566,322	19,530,746	20,568,871	21,337,234	20,166,265	-2.7%	-5.5%
Other Personal Property	1,852,496	1,560,914	1,525,052	1,697,387	2,197,833	2,911,150	2,263,578	3.4%	-22.2%
Manufacturing	26,814,593	22,968,066	22,660,338	21,374,330	23,239,833	24,227,214	22,282,053	-3.0%	-8.0%
Utility	11,533,042	10,321,778	10,582,630	10,500,202	11,410,696	12,271,377	11,839,955	0.4%	-3.5%
Business Personal	9,114,195	8,490,891	8,132,698	8,231,983	9,355,752	10,444,102	10,547,287	2.5%	1.0%
Motor Carrier	1,255,501	1,035,484	784,141	907,020	943,063	974,174	980,787	-4.0%	0.7%
Fee-in-Lieu and Joint Industrial Park	8,461,125	8,298,889	9,908,533	9,189,703	9,526,059	11,358,905	11,258,363	4.9%	-0.9%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	54,694,489	55,066,428	47,289,254	54,082,285	61,096,459	71,303,832	71,802,641	4.6%	0.7%
Owner Occupied	14,340,943	15,846,298	13,874,988	16,385,863	18,772,304	22,377,379	24,819,489	9.6%	10.9%
Agricultural (Private)	111,269	110,422	96,761	113,155	124,874	148,167	161,451	6.4%	9.0%
Agricultural (Corporate)	6,127	5,549	3,416	2,867	2,986	3,546	5,529	-1.7%	55.9%
Commercial/Rental	11,785,086	12,957,746	11,573,557	13,826,346	15,800,774	18,672,232	19,147,829	8.4%	2.5%
Personal Property (Vehicles)	8,170,419	7,482,485	6,029,187	6,494,827	7,028,887	7,690,042	7,032,760	-2.5%	-8.5%
Other Personal Property	636,443	553,056	447,082	564,455	751,053	1,049,192	789,398	3.7%	-24.8%
Manufacturing	9,212,408	8,137,941	6,643,065	7,107,899	7,941,621	8,731,604	7,770,617	-2.8%	-11.0%
Utility	3,962,286	3,657,166	3,102,385	3,491,776	3,899,315	4,422,663	4,129,052	0.7%	-6.6%
Business Personal	3,131,268	3,008,454	2,384,167	2,737,494	3,197,090	3,764,105	3,678,249	2.7%	-2.3%
Motor Carrier	431,339	366,888	229,877	301,624	322,268	351,097	342,039	-3.8%	-2.6%
Fee-in-Lieu and Joint Industrial Park	2,906,900	2,940,424	2,904,768	3,055,978	3,255,288	4,093,804	3,926,228	5.1%	-4.1%

Sumter County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	237,403,894	239,203,977	223,293,760	250,687,929	437,121,930	296,570,264	277,787,296	2.7%	-6.3%
Revenues from Local Sources	118,865,486	122,148,078	103,705,861	124,897,044	302,782,647	138,320,399	163,134,554	5.4%	17.9%
Current Property Taxes	59,736,011	63,120,228	57,537,120	68,424,410	71,714,188	70,952,179	73,190,173	3.4%	3.2%
Current Real & Personal Property Taxes	56,986,676	61,078,812	55,142,765	66,136,355	69,103,750	68,306,081	68,398,951	3.1%	0.1%
Fee In Lieu of Property Tax (only Counties and Cities)	720,652	265,165	260,135	174,347	170,465	253,277	138,744	-24.0%	-45.2%
All Other	2,028,683	1,776,251	2,134,220	2,113,708	2,439,974	2,392,821	4,652,478	14.8%	94.4%
Local Options Sales Tax	8,008,018	8,891,037	8,665,109	10,302,935	10,114,991	9,995,399	9,403,027	2.7%	-5.9%
Local Hospitality Tax	1,482,262	1,558,579	1,916,803	2,079,653	2,196,589	2,295,074	2,295,824	7.6%	0.0%
Local Accommodations Tax	365,804	344,180	337,292	350,772	355,902	366,236	377,558	0.5%	3.1%
Capital Projects/Transportation Tax	0	0	0	0	0	0	5,927,500	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	49,273,391	48,234,054	35,249,536	37,722,102	211,076,324	48,704,803	71,940,472	6.5%	47.7%
Licenses & Permits	7,177,238	7,636,199	8,906,356	10,441,463	10,751,723	10,652,962	10,405,823	6.4%	-2.3%
Service Revenue & Charges	15,677,724	16,537,249	18,090,002	18,585,065	24,273,975	25,949,806	23,200,731	6.8%	-10.6%
Bonds & Leases	23,251,204	20,869,487	4,011,133	4,540,646	171,145,302	4,033,065	6,000,000	-20.2%	48.8%
Miscellaneous	3,167,225	3,191,119	4,242,045	4,154,928	4,905,324	8,068,969	6,277,362	12.1%	-22.2%
Revenues from State Sources	88,445,016	85,751,233	87,655,506	93,437,739	95,945,630	108,816,250	103,540,557	2.7%	-4.8%
Reimbursements for Property Tax Relief (Tier 1)	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602	0.0%	0.0%
Homestead Exemption (Tier 2) /1	3,109,045	3,196,724	3,449,243	3,877,555	3,318,075	4,113,004	4,326,051	5.7%	5.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	7,500,210	8,133,394	n/a	8.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	7,538,864	7,590,923	7,634,612	8,044,194	8,662,492	9,361,238	9,098,697	3.2%	-2.8%
Manufacturer's Depreciation Reimbursement	1,186,601	1,001,120	486,210	1,061,917	855,761	992,326	1,003,951	-2.7%	1.2%
State Grants	23,222,035	23,357,005	21,872,754	18,398,649	19,273,044	20,798,616	22,550,829	-0.5%	8.4%
Education Finance Act (EFA)	33,859,404	32,494,801	33,990,939	41,587,955	42,701,628	44,295,615	39,782,774	2.7%	-10.2%
Education Improvement Act (EIA)	14,221,545	12,426,783	14,246,370	14,861,868	15,428,152	16,009,999	13,524,082	-0.8%	-15.5%
Education Lottery	1,046,920	1,423,274	1,714,777	1,344,999	1,445,876	1,484,640	860,177	-3.2%	-42.1%
Revenues from Federal Sources	26,212,611	27,961,901	28,345,351	28,828,075	28,782,860	26,486,295	25,459,111	-0.5%	-3.9%
Revenues from Other Local Sources	3,880,781	3,342,765	3,587,042	3,525,071	9,610,794	9,926,508	11,716,189	20.2%	18.0%
Total Expenditures (School Dist., Counties, & Cities)	225,436,303	220,757,319	221,053,109	245,925,112	329,650,960	311,080,669	381,654,579	9.2%	22.7%
Administration	65,574,722	66,508,373	70,197,984	77,729,407	80,476,365	83,023,900	82,711,702	3.9%	-0.4%
Instruction	68,908,060	68,822,739	72,315,928	78,003,658	81,123,345	83,716,529	83,023,010	3.2%	-0.8%
Public Safety	24,128,125	27,244,875	26,797,207	29,826,196	33,293,400	35,007,429	36,406,375	7.1%	4.0%
Transportation	3,849,974	3,548,061	3,980,187	3,682,048	6,916,999	5,213,329	5,820,938	7.1%	11.7%
Health & Human Services	4,804,310	5,130,739	5,031,683	4,657,797	5,846,229	5,497,741	5,714,249	2.9%	3.9%
Environment & Housing	7,008,448	7,752,283	8,660,292	9,592,485	10,633,173	11,028,995	11,201,919	8.1%	1.6%
Recreation & Culture	5,529,994	5,414,466	6,037,895	5,842,092	7,265,871	7,287,734	9,789,562	10.0%	34.3%
Debt Service/Interest on Debt /4	30,451,241	13,859,354	11,351,715	18,387,160	88,832,670	32,066,191	31,255,655	0.4%	-2.5%
Land Purchase & Facility Construction	11,419,950	19,190,092	13,122,626	15,024,975	12,273,094	43,835,181	57,563,281	30.9%	31.3%
All Other	3,761,479	3,286,337	3,557,592	3,179,294	2,989,814	4,403,640	58,167,888	57.8%	1220.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Sumter County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	59,736,011	63,120,228	57,537,120	68,424,410	71,714,188	70,952,179	73,190,173	3.4%	3.2%
School District Total	32,248,238	34,297,223	35,877,032	37,765,944	37,343,036	35,129,097	39,499,882	3.4%	12.4%
County Total	23,136,108	24,349,131	17,075,827	25,776,471	28,068,782	28,041,647	25,228,136	1.5%	-10.0%
Cities Total	4,351,665	4,473,874	4,584,261	4,881,995	6,302,370	7,781,435	8,462,155	11.7%	8.7%

Assessed Property Values for Tax Years	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	244,136,360	243,468,410	248,938,610	259,830,970	280,272,850	294,167,340	303,268,500	3.7%	3.1%
Owner Occupied (4% assessment ratio)	67,907,670	70,025,330	72,668,020	74,635,590	88,942,570	92,506,760	99,334,500	6.5%	7.4%
Agricultural (Private) (4%)	2,624,700	2,603,260	2,607,510	2,545,280	2,602,950	2,685,390	2,808,430	1.1%	4.6%
Agricultural (Corporate) (6%)	348,190	346,980	346,880	345,890	490,210	486,250	483,440	5.6%	-0.6%
Commercial/Rental (6%)	59,644,900	60,970,260	62,490,230	67,169,130	74,715,720	82,054,430	86,539,670	6.4%	5.5%
Personal Property (Vehicles) /6	44,082,900	43,256,800	42,977,860	41,631,680	40,487,530	37,278,330	36,821,770	-3.0%	-1.2%
Other Personal Property County (10.5%)	2,164,740	2,270,430	2,279,460	2,440,540	2,641,380	2,595,530	1,933,860	-1.9%	-25.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	31,891,860	27,332,410	27,370,820	31,914,770	29,128,300	28,426,670	33,437,360	0.8%	17.6%
Utility (10.5%)	14,059,230	14,472,910	15,645,330	17,417,810	18,193,090	17,970,650	18,510,020	4.7%	3.0%
Business Personal (10.5%)	12,742,720	11,939,580	12,121,910	13,765,620	15,877,360	16,050,650	16,251,820	4.1%	1.3%
Motor Carrier (9.5%)	290,990	248,530	248,530	251,450	337,040	341,980	737,410	16.8%	115.6%
Fee-in-Lieu and Joint Industrial Park /7	8,378,460	10,001,920	10,182,060	7,713,210	6,856,700	13,770,700	6,410,220	-4.4%	-53.5%

Total Average Millage Rates /2	298.4	335.7	345.2	315.7	350.3	365.0	356.8	3.0%	-2.2%
School Districts /3	149.5	158.4	161.2	161.7	148.4	159.4	171.1	2.3%	7.4%
Counties /4	96.6	104.0	72.1	103.4	104.2	101.7	90.3	-1.1%	-11.3%
Cities & Special Purpose Districts /5	52.3	73.3	111.9	50.6	97.7	103.8	95.4	10.6%	-8.1%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	59,736,011	63,120,228	57,537,120	68,424,410	71,714,188	70,952,179	73,190,173	3.4%	3.2%
Owner Occupied	11,095,652	12,765,619	11,260,552	13,804,108	17,530,247	11,350,694	12,684,275	2.3%	11.7%
Agricultural (Private)	713,702	751,808	680,705	748,292	734,826	790,304	831,332	2.6%	5.2%
Agricultural (Corporate)	94,679	100,206	90,555	101,689	138,389	143,102	143,105	7.1%	0.0%
Commercial/Rental	16,218,506	17,607,889	16,313,427	19,747,185	21,092,614	24,148,415	25,616,884	7.9%	6.1%
Personal Property (Vehicles)	11,986,922	12,492,335	11,219,613	12,239,380	11,429,828	10,970,920	10,899,730	-1.6%	-0.6%
Other Personal Property County	588,631	655,688	595,066	717,499	745,675	763,858	572,448	-0.5%	-25.1%
Manufacturing	9,392,614	8,158,621	7,405,442	9,557,033	8,393,527	8,619,175	10,036,644	1.1%	16.4%
Utility	3,822,954	4,179,700	4,084,302	5,120,696	5,135,999	5,288,718	5,479,210	6.2%	3.6%
Business Personal	3,464,972	3,448,088	3,164,493	4,046,982	4,482,257	4,723,667	4,810,753	5.6%	1.8%
Motor Carrier	79,125	71,774	64,880	73,924	95,148	100,644	218,283	18.4%	116.9%
Fee-in-Lieu and Joint Industrial Park	2,278,252	2,888,502	2,658,084	2,267,622	1,935,680	4,052,683	1,897,510	-3.0%	-53.2%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Sumter County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	159,151,854	158,062,199	147,047,368	155,674,826	328,774,903	171,182,234	168,763,561	1.0%	-1.4%
Revenues from Local Sources	62,283,937	62,105,330	47,365,993	50,058,122	220,058,221	52,425,710	56,119,935	-1.7%	7.0%
Current Property Taxes	32,248,238	34,297,223	35,877,032	37,765,944	37,343,036	35,129,097	39,499,882	3.4%	12.4%
Current Real & Personal Property Taxes	32,220,600	34,273,844	35,853,472	37,739,873	37,313,273	35,087,674	39,465,082	3.4%	12.5%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	27,638	23,379	23,560	26,071	29,763	41,423	34,800	3.9%	-16.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	30,035,699	27,808,107	11,488,961	12,292,178	182,715,185	17,296,613	16,620,053	-9.4%	-3.9%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	5,050,911	5,124,140	5,226,679	5,626,029	9,172,479	10,614,308	8,307,311	8.6%	-21.7%
Bonds & Leases	23,251,204	20,869,487	4,011,133	4,540,646	171,145,302	4,033,065	6,000,000	-20.2%	48.8%
Miscellaneous	1,733,584	1,814,480	2,251,149	2,125,503	2,397,404	2,649,240	2,312,742	4.9%	-12.7%
Revenues from State Sources	77,057,923	73,662,438	76,536,710	82,443,229	84,058,223	95,574,637	89,759,533	2.6%	-6.1%
Reimbursements for Property Tax Relief (Tier 1)	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,647,840	1,644,303	2,005,944	2,189,971	1,577,893	1,568,460	1,568,458	-0.8%	0.0%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	7,500,210	8,133,394	n/a	8.4%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	563,338	565,874	563,338	563,338	563,338	563,440	563,338	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	911,683	614,410	190,294	672,858	527,888	581,053	646,500	-5.6%	11.3%
State Grants 4/	20,546,591	20,232,391	19,564,446	16,961,638	17,552,846	19,310,618	20,420,208	-0.1%	5.7%
Education Finance Act (EFA)	33,859,404	32,494,801	33,990,939	41,587,955	42,701,628	44,295,615	39,782,774	2.7%	-10.2%
Education Improvement Act (EIA)	14,221,545	12,426,783	14,246,370	14,861,868	15,428,152	16,009,999	13,524,082	-0.8%	-15.5%
Education Lottery	1,046,920	1,423,274	1,714,777	1,344,999	1,445,876	1,484,640	860,177	-3.2%	-42.1%
Revenues from Federal Sources	19,809,994	22,294,431	23,144,665	23,173,475	24,658,459	23,289,401	22,890,652	2.4%	-1.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	155,609,740	149,203,657	150,541,120	157,800,619	230,699,688	185,896,703	209,443,955	5.1%	12.7%
Administration	49,660,372	51,355,895	54,245,895	59,088,268	61,911,436	63,785,505	62,958,692	4.0%	-1.3%
Instruction	68,908,060	68,822,739	72,315,928	78,003,658	81,123,345	83,716,529	83,023,010	3.2%	-0.8%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	906,099	1,028,133	1,051,767	1,102,678	1,098,351	1,247,069	1,339,081	6.7%	7.4%
Environment & Housing	0	0	187	0	0	0	0	n/a	n/a
Recreation & Culture	419,282	435,493	412,163	415,386	356,919	342,197	403,652	-0.6%	18.0%
Debt Service/Interest on Debt	29,619,593	12,982,380	10,462,893	10,713,016	79,689,796	18,965,800	18,372,578	-7.7%	-3.1%
Purchase of Land & Facility Construction	4,778,143	13,784,648	11,509,186	7,971,541	6,125,211	17,351,366	42,659,653	44.0%	145.9%
All Other	1,318,191	794,369	543,101	506,072	394,630	488,237	687,289	-10.3%	40.8%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Sumter County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	50,345,328	51,083,904	48,142,596	62,019,556	75,070,200	75,956,463	74,978,875	6.9%	-1.3%
Revenues from Local Sources	39,247,069	41,265,366	35,571,166	52,133,630	58,210,459	58,002,861	81,059,291	12.8%	39.8%
Current Property Taxes	23,136,108	24,349,131	17,075,827	25,776,471	28,068,782	28,041,647	25,228,136	1.5%	-10.0%
Current Real & Personal Property Taxes	20,767,808	22,546,614	15,066,955	23,578,269	25,624,697	25,686,728	20,796,467	0.0%	-19.0%
Fee In Lieu of Property Tax	675,812	220,368	214,832	165,195	164,541	219,110	104,576	-26.7%	-52.3%
All Other	1,692,488	1,582,149	1,794,040	2,033,007	2,279,545	2,135,809	4,327,093	16.9%	102.6%
Local Options Sales Tax (1%)	5,171,989	5,679,575	5,162,717	6,550,023	6,232,298	6,267,033	5,893,323	2.2%	-6.0%
Local Hospitality Tax (2%)	0	0	222,452	294,995	323,150	375,717	349,100	n/a	-7.1%
Local Accommodations Tax (3%)	47,123	48,216	44,997	40,689	38,537	37,090	37,703	-3.6%	1.7%
Capital Projects/Transportation Tax	0	0	0	0	0	0	5,893,323	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	10,891,849	11,188,444	13,065,172	13,454,280	16,223,039	17,274,666	43,657,706	26.0%	152.7%
Licenses & Permits	1,612,479	1,764,172	1,983,373	2,300,502	2,402,519	2,218,687	2,046,860	4.1%	-7.7%
Service Revenue & Charges	8,619,120	9,092,247	10,274,278	10,050,216	12,233,076	11,673,508	12,198,375	6.0%	4.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	660,250	332,025	807,521	1,103,562	1,587,444	3,382,470	3,355,915	31.1%	-0.8%
Revenues from State Sources	8,084,328	7,940,055	8,208,831	7,915,057	8,852,027	10,417,902	10,498,057	4.5%	0.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	1,115,031	1,193,829	1,078,877	1,254,141	1,292,497	2,108,702	2,247,964	12.4%	6.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	5,565,174	5,563,805	5,543,409	5,713,321	6,312,214	6,896,125	6,692,688	3.1%	-3.0%
Manufacturer's Depreciation Reimbursement	247,988	359,485	279,686	356,971	312,378	401,833	347,731	5.8%	-13.5%
State Grants	1,156,135	822,935	1,306,860	590,624	934,938	1,011,242	1,209,674	0.8%	19.6%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,958,675	884,240	3,415,652	1,943,369	2,322,416	1,707,603	1,670,813	-2.6%	-2.2%
Revenues from Other Local Sources	1,055,256	994,243	946,947	27,500	5,685,299	5,828,097	7,807,270	39.6%	34.0%
Total Expenditures (County only)	42,326,727	40,756,340	42,498,657	47,293,725	57,305,371	58,870,926	122,926,643	19.4%	108.8%
Administration	11,367,029	11,185,072	11,740,828	12,696,560	13,253,344	14,605,767	15,218,424	5.0%	4.2%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	12,827,369	13,903,870	13,807,179	16,262,641	17,834,416	18,419,105	20,055,412	7.7%	8.9%
Transportation	2,927,621	2,566,388	2,475,666	3,083,550	5,760,965	3,927,273	4,668,055	8.1%	18.9%
Health & Human Services	3,847,596	4,102,606	3,979,916	3,089,986	4,170,603	3,920,532	4,053,287	0.9%	3.4%
Environment & Housing	4,050,322	3,838,274	5,280,155	5,523,591	7,747,204	8,270,396	8,056,524	12.1%	-2.6%
Recreation & Culture	3,625,871	3,273,737	3,324,412	3,504,364	4,451,446	4,359,916	7,112,537	11.9%	63.1%
Debt Service/Interest on Debt	593,695	535,057	562,224	2,613,349	4,087,393	5,260,071	5,988,549	47.0%	13.8%
Land Purchase & Facility Construction	2,198,496	596,068	0	519,684	0	0	4,571,154	13.0%	n/a
All Other	888,728	755,268	1,328,277	0	0	107,866	53,202,701	97.8%	49223.0%

Sumter County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (Cities only)	27,906,712	30,057,874	28,103,796	32,993,547	33,276,827	49,431,567	34,044,860	3.4%	-31.1%
Revenues from Local Sources	17,334,480	18,777,382	20,768,702	22,705,292	24,513,967	27,891,828	25,955,328	7.0%	-6.9%
Current Property Taxes	4,351,665	4,473,874	4,584,261	4,881,995	6,302,370	7,781,435	8,462,155	11.7%	8.7%
Current Real & Personal Property Taxes	3,998,268	4,258,354	4,222,338	4,818,213	6,165,780	7,531,679	8,137,402	12.6%	8.0%
Fee In Lieu of Property Tax	44,840	44,797	45,303	9,152	5,924	34,167	34,168	-4.4%	0.0%
All Other	308,557	170,723	316,620	54,630	130,666	215,589	290,585	-1.0%	34.8%
Local Options Sales Tax	2,836,029	3,211,462	3,502,392	3,752,912	3,882,693	3,728,366	3,509,704	3.6%	-5.9%
Local Hospitality Tax	1,482,262	1,558,579	1,694,351	1,784,658	1,873,439	1,919,357	1,946,724	4.6%	1.4%
Local Accommodations Tax	318,681	295,964	292,295	310,083	317,365	329,146	339,855	1.1%	3.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	34,177	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	8,345,843	9,237,503	10,695,403	11,975,644	12,138,100	14,133,524	11,662,713	5.7%	-17.5%
Licenses & Permits	5,564,759	5,872,027	6,922,983	8,140,961	8,349,204	8,434,275	8,358,963	7.0%	-0.9%
Service Revenue & Charges	2,007,693	2,320,862	2,589,045	2,908,820	2,868,420	3,661,990	2,695,045	5.0%	-26.4%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	773,391	1,044,614	1,183,375	925,863	920,476	2,037,259	608,705	-3.9%	-70.1%
Revenues from State Sources	3,302,765	4,148,740	2,909,965	3,079,453	3,035,380	2,823,711	3,282,967	-0.1%	16.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	346,174	358,592	364,422	433,443	447,685	435,842	509,629	6.7%	16.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,410,352	1,461,244	1,527,865	1,767,535	1,786,940	1,901,673	1,842,671	4.6%	-3.1%
Manufacturer's Depreciation Reimbursement	26,930	27,225	16,230	32,088	15,495	9,440	9,720	-15.6%	3.0%
State Grants	1,519,309	2,301,679	1,001,448	846,387	785,260	476,756	920,947	-8.0%	93.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	4,443,942	4,783,230	1,785,034	3,711,231	1,801,985	1,489,291	897,646	-23.4%	-39.7%
Revenues from Other Local Sources	2,825,525	2,348,522	2,640,095	3,497,571	3,925,495	4,098,411	3,908,919	5.6%	-4.6%
Total Expenditures (Cities only)	27,499,836	30,797,322	28,013,332	40,830,768	41,645,901	66,313,040	49,283,981	10.2%	-25.7%
Administration	4,547,321	3,967,406	4,211,261	5,944,579	5,311,585	4,632,628	4,534,586	0.0%	-2.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	11,300,756	13,341,005	12,990,028	13,563,555	15,458,984	16,588,324	16,350,963	6.4%	-1.4%
Transportation	922,353	981,673	1,504,521	598,498	1,156,034	1,286,056	1,152,883	3.8%	-10.4%
Health & Human Services	50,615	0	0	465,133	577,275	330,140	321,881	36.1%	-2.5%
Environment & Housing	2,958,126	3,914,009	3,379,950	4,068,894	2,885,969	2,758,599	3,145,395	1.0%	14.0%
Recreation & Culture	1,484,841	1,705,236	2,301,320	1,922,342	2,457,506	2,585,621	2,273,373	7.4%	-12.1%
Debt Service/Interest on Debt	237,953	341,917	326,598	5,060,795	5,055,481	7,840,320	6,894,528	75.3%	-12.1%
Purchase of Land & Facility Construction	4,443,311	4,809,376	1,613,440	6,533,750	6,147,883	26,483,815	10,332,474	15.1%	-61.0%
All Other	1,554,560	1,736,700	1,686,214	2,673,222	2,595,184	3,807,537	4,277,898	18.4%	12.4%

* Cities Included: Mayesville, Pinewood & Sumter.

/1 In FY 02 & 03 Mayesville and Pinewood were excluded.

Sumter County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	32,248,238	34,297,223	35,877,032	37,765,944	37,343,036	35,129,097	39,499,882	3.4%	12.4%
Owner Occupied	5,894,503	6,829,233	7,456,031	7,811,385	8,942,013	2,984,651	4,603,656	-4.0%	54.2%
Agricultural (Private)	392,505	412,275	420,422	411,688	386,381	428,048	480,565	3.4%	12.3%
Agricultural (Corporate)	52,069	54,951	55,929	55,946	72,767	77,508	82,724	8.0%	6.7%
Commercial/Rental	8,919,467	9,655,793	10,075,617	10,864,319	11,090,784	13,079,374	14,808,261	8.8%	13.2%
Personal Property (Vehicles)	6,592,281	6,850,532	6,929,538	6,733,746	6,009,960	5,942,120	6,300,768	-0.8%	6.0%
Other Personal Property	323,721	359,566	367,529	394,747	392,086	413,724	330,913	0.4%	-20.0%
Manufacturing	4,769,199	4,328,604	4,413,136	5,162,077	4,323,798	4,531,176	5,721,644	3.1%	26.3%
Utility	2,102,457	2,292,059	2,522,576	2,817,256	2,700,578	2,864,499	3,167,347	7.1%	10.6%
Business Personal	1,905,582	1,890,858	1,954,477	2,226,530	2,356,832	2,558,454	2,780,935	6.5%	8.7%
Motor Carrier	43,515	39,359	40,072	40,671	50,030	54,511	126,182	19.4%	131.5%
Fee-in-Lieu and Joint Industrial Park	1,252,939	1,583,993	1,641,705	1,247,579	1,017,807	2,195,032	1,096,887	-2.2%	-50.0%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	23,575,327	25,322,592	17,939,872	26,865,417	29,196,738	29,931,240	27,371,524	2.5%	-8.6%
Owner Occupied	6,557,587	7,283,174	5,236,853	7,717,003	9,265,375	9,412,473	8,965,444	5.4%	-4.7%
Agricultural (Private)	253,457	270,759	187,911	263,171	271,156	273,236	253,475	0.0%	-7.2%
Agricultural (Corporate)	33,623	36,089	24,998	35,764	51,066	49,475	43,633	4.4%	-11.8%
Commercial/Rental	5,759,683	6,341,377	4,503,386	6,945,002	7,783,327	8,348,958	7,810,645	5.2%	-6.4%
Personal Property (Vehicles)	4,256,919	4,499,041	3,097,219	4,304,539	4,217,689	3,793,034	3,323,352	-4.0%	-12.4%
Other Personal Property	209,041	236,142	164,270	252,341	275,159	264,093	174,541	-3.0%	-33.9%
Manufacturing	3,079,677	2,842,781	1,972,490	3,299,851	3,034,369	2,892,386	3,017,892	-0.3%	4.3%
Utility	1,357,647	1,505,294	1,127,488	1,800,927	1,895,221	1,828,496	1,670,623	3.5%	-8.6%
Business Personal	1,230,516	1,241,808	873,571	1,423,307	1,653,985	1,633,138	1,466,809	3.0%	-10.2%
Motor Carrier	28,100	25,849	17,910	25,999	35,110	34,796	66,555	15.5%	91.3%
Fee-in-Lieu and Joint Industrial Park	809,076	1,040,277	733,775	797,513	714,280	1,401,155	578,555	-5.4%	-58.7%

Union County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	59,924,119	58,697,271	68,289,348	63,633,975	113,079,939	69,904,437	71,215,393	2.9%	1.9%
Revenues from Local Sources	23,524,348	22,897,962	25,645,164	24,499,932	72,837,208	27,620,445	27,447,493	2.6%	-0.6%
Current Property Taxes	16,895,601	16,316,930	16,061,151	15,562,475	16,597,841	16,644,836	16,911,627	0.0%	1.6%
Current Real & Personal Property Taxes	15,954,406	15,209,970	14,926,158	14,610,452	15,276,897	15,298,258	15,297,228	-0.7%	0.0%
Fee In Lieu of Property Tax (only Counties and Cities)	359,873	345,766	491,621	333,337	536,780	675,864	926,142	17.1%	37.0%
All Other	581,323	761,195	643,372	618,685	784,164	670,713	688,257	2.9%	2.6%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	221,978	224,120	n/a	1.0%
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,628,747	6,581,032	9,584,013	8,937,457	56,146,410	10,753,631	10,311,746	7.6%	-4.1%
Licenses & Permits	1,152,507	1,176,400	1,343,370	1,203,915	1,272,033	1,494,390	1,366,268	2.9%	-8.6%
Service Revenue & Charges	3,656,200	3,772,448	4,163,783	4,451,279	6,283,052	6,575,003	5,643,395	7.5%	-14.2%
Bonds & Leases	0	0	755,000	0	44,868,929	0	0	n/a	n/a
Miscellaneous	1,820,040	1,632,184	3,321,860	3,282,263	3,722,396	2,684,238	3,302,083	10.4%	23.0%
Revenues from State Sources	27,094,407	25,995,816	30,688,983	29,974,854	30,319,794	33,593,698	32,060,780	2.8%	-4.6%
Reimbursements for Property Tax Relief (Tier 1)	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,461,329	1,607,928	1,544,854	1,722,584	1,752,152	2,031,650	2,056,178	5.9%	1.2%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	0	155,356	n/a	n/a
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	2,500,000	2,344,644	n/a	-6.2%
State-Shared Taxes (Aid to Subdivisions)	2,083,250	2,122,571	2,150,663	2,192,945	2,443,336	2,682,314	2,479,241	2.9%	-7.6%
Manufacturer's Depreciation Reimbursement	553,647	686,679	626,301	558,627	559,634	553,728	515,277	-1.2%	-6.9%
State Grants	7,755,639	6,779,378	10,411,358	7,683,945	7,030,012	6,821,600	7,378,924	-0.8%	8.2%
Education Finance Act (EFA)	9,332,903	8,837,119	9,302,067	11,506,308	11,839,403	12,310,518	11,041,387	2.8%	-10.3%
Education Improvement Act (EIA)	4,075,200	3,790,399	4,269,448	4,157,536	4,556,641	4,671,145	4,211,091	0.5%	-9.8%
Education Lottery	268,209	607,511	820,061	588,679	574,385	458,512	314,452	2.7%	-31.4%
Revenues from Federal Sources	7,013,128	7,510,969	9,460,938	6,925,472	7,315,228	6,522,755	6,980,035	-0.1%	7.0%
Revenues from Other Local Sources	2,292,235	2,292,523	2,494,263	2,233,717	2,607,709	3,750,245	4,727,085	12.8%	26.0%
Total Expenditures (School Dist., Counties, & Cities)	58,912,863	56,651,445	66,402,924	62,512,472	66,502,023	76,859,773	113,443,034	11.5%	47.6%
Administration	18,013,434	17,620,188	26,719,425	19,412,716	19,321,404	20,590,499	20,589,531	2.3%	0.0%
Instruction	23,416,492	22,391,191	22,268,885	22,892,643	24,258,027	24,109,119	24,445,554	0.7%	1.4%
Public Safety	5,754,620	6,987,731	6,751,202	6,598,650	7,193,274	7,045,160	8,334,616	6.4%	18.3%
Transportation	1,459,498	1,893,633	1,368,809	1,606,034	1,419,101	1,260,367	1,609,193	1.6%	27.7%
Health & Human Services	130,753	194,155	1,117,215	1,620,749	1,173,978	1,442,156	1,550,890	51.0%	7.5%
Environment & Housing	3,740,750	1,862,035	1,341,139	1,602,344	1,523,777	2,083,059	1,641,187	-12.8%	-21.2%
Recreation & Culture	411,045	427,598	823,553	534,703	956,084	696,484	743,043	10.4%	6.7%
Debt Service/Interest on Debt /4	674,812	27,733	370,561	2,452,261	4,031,891	4,290,582	5,242,475	40.7%	22.2%
Land Purchase & Facility Construction	2,212,249	1,475,663	1,994,089	1,155,289	3,382,591	10,804,153	48,982,504	67.6%	353.4%
All Other	3,099,210	3,771,518	3,648,046	4,637,083	3,241,896	4,538,194	304,041	-32.1%	-93.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Union County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	16,895,601	16,316,930	16,061,151	15,562,475	16,597,841	16,644,836	16,911,627	0.0%	1.6%
School District Total	8,973,972	8,459,672	8,101,323	7,764,231	8,301,635	7,892,630	8,166,212	-1.6%	3.5%
County Total	6,978,138	6,864,803	6,974,138	6,641,115	7,079,142	7,574,440	7,569,793	1.4%	-0.1%
Cities Total	943,491	992,455	985,690	1,157,129	1,217,064	1,177,766	1,175,622	3.7%	-0.2%
Assessed Property Values for Tax Years	2002	2003	2004	2005*	2006	2007	2008		
Total Assessed Value	68,373,764	66,452,672	64,089,369	63,065,180	64,600,505	64,718,625	65,627,154	-0.7%	1.4%
Owner Occupied (4% assessment ratio)	17,219,240	17,414,850	17,628,210	19,096,770	19,188,640	19,180,470	19,217,720	1.8%	0.2%
Agricultural (Private) (4%)	681,710	714,220	731,150	730,600	750,930	754,820	757,060	1.8%	0.3%
Agricultural (Corporate) (6%)	390,590	343,800	331,970	324,810	311,480	303,980	300,160	-4.3%	-1.3%
Commercial/Rental (6%)	9,399,610	9,457,140	9,871,800	10,347,070	10,597,010	11,090,280	11,101,120	2.8%	0.1%
Personal Property (Vehicles) /6	10,475,656	10,918,720	10,070,985	9,564,137	9,065,038	8,480,782	8,335,190	-3.7%	-1.7%
Other Personal Property County (10.5%)	490,640	421,240	487,930	494,420	501,870	1,925,460	432,920	-2.1%	-77.5%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	16,607,490	14,814,580	13,652,950	11,082,890	9,487,880	8,741,120	8,759,580	-10.1%	0.2%
Utility (10.5%)	6,524,610	6,368,230	6,415,100	6,350,120	6,751,858	5,700,793	7,072,280	1.4%	24.1%
Business Personal (10.5%)	1,821,777	1,896,898	1,772,654	1,769,017	2,184,027	2,048,867	2,133,454	2.7%	4.1%
Motor Carrier (9.5%)	939,395	632,045	471,453	787,403	902,490	995,952	983,403	0.8%	-1.3%
Fee-in-Lieu and Joint Industrial Park /7	3,823,046	3,470,949	2,655,167	2,517,943	4,859,282	5,496,101	6,534,267	9.3%	18.9%
Total Average Millage Rates /2	310.4	310.0	321.0	324.3	329.7	330.3	331.1	1.1%	0.2%
School Districts /3	154.1	150.8	150.8	147.9	152.7	146.1	150.6	-0.4%	3.1%
Counties /4	104.6	107.6	109.6	110.7	112.0	117.8	112.4	1.2%	-4.6%
Cities & Special Purpose Districts /5	51.7	51.6	60.6	65.7	65.0	66.4	68.0	4.7%	2.5%
Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	16,895,601	16,316,930	16,061,151	15,562,475	16,597,841	16,644,836	16,911,627	0.0%	1.6%
Owner Occupied	1,900,752	1,844,616	2,028,593	2,320,001	2,439,405	2,202,497	2,010,958	0.9%	-8.7%
Agricultural (Private)	195,033	205,749	213,091	214,504	225,248	228,187	227,961	2.6%	-0.1%
Agricultural (Corporate)	111,745	99,040	96,751	95,364	93,431	91,895	90,382	-3.5%	-1.6%
Commercial/Rental	2,689,167	2,724,361	2,877,100	3,037,902	3,178,659	3,352,662	3,342,702	3.7%	-0.3%
Personal Property (Vehicles)	2,997,017	3,145,405	2,935,152	2,808,033	2,719,131	2,563,794	2,509,842	-2.9%	-2.1%
Other Personal Property County	140,369	121,349	142,205	145,162	150,540	582,079	130,358	-1.2%	-77.6%
Manufacturing	5,111,167	4,613,469	4,470,724	3,587,276	3,382,747	3,318,361	3,563,774	-5.8%	7.4%
Utility	1,866,648	1,834,525	1,869,658	1,864,397	2,025,274	1,723,386	2,129,562	2.2%	23.6%
Business Personal	521,199	546,448	516,634	519,384	655,117	619,386	642,413	3.5%	3.7%
Motor Carrier	268,755	182,076	137,403	231,182	270,709	301,083	296,116	1.6%	-1.6%
Fee-in-Lieu and Joint Industrial Park	1,093,749	999,892	773,839	739,269	1,457,581	1,661,506	1,967,559	10.3%	18.4%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Union County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	40,480,395	38,052,680	39,614,947	39,484,323	86,635,007	45,906,586	43,448,161	1.2%	-5.4%
Revenues from Local Sources	11,156,458	10,419,554	11,120,241	10,055,008	56,813,182	12,345,468	11,389,118	0.3%	-7.7%
Current Property Taxes	8,973,972	8,459,672	8,101,323	7,764,231	8,301,635	7,892,630	8,166,212	-1.6%	3.5%
Current Real & Personal Property Taxes	8,848,520	8,355,923	8,000,647	7,649,422	8,171,778	7,746,205	8,035,835	-1.6%	3.7%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	125,452	103,749	100,676	114,809	129,857	146,425	130,377	0.6%	-11.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,182,486	1,959,882	3,018,918	2,290,777	48,511,547	4,452,838	3,222,906	6.7%	-27.6%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,375,867	1,248,550	1,325,488	1,486,261	2,577,672	3,483,951	2,146,809	7.7%	-38.4%
Bonds & Leases	0	0	755,000	0	44,868,929	0	0	n/a	n/a
Miscellaneous	806,619	711,332	938,430	804,516	1,064,946	968,887	1,076,097	4.9%	11.1%
Revenues from State Sources	23,690,755	22,078,752	22,955,282	23,947,656	24,678,432	28,507,239	26,727,375	2.0%	-6.2%
Reimbursements for Property Tax Relief (Tier 1)	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	1,564,231	0.0%	0.0%
Homestead Exemption (Tier 2) /1	776,286	825,949	855,850	894,688	903,969	1,162,120	1,169,050	7.1%	0.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	0	155,356	n/a	n/a
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	2,500,000	2,344,644	n/a	-6.2%
State-Shared Taxes (Aid to Subdivisions)	111,502	113,537	119,642	119,642	119,642	119,642	119,642	1.2%	0.0%
Manufacturer's Depreciation Reimbursement	316,399	382,428	393,366	310,694	308,686	302,807	281,452	-1.9%	-7.1%
State Grants 4/	7,246,025	5,957,578	5,630,617	4,805,878	4,811,475	5,418,264	5,526,070	-4.4%	2.0%
Education Finance Act (EFA)	9,332,903	8,837,119	9,302,067	11,506,308	11,839,403	12,310,518	11,041,387	2.8%	-10.3%
Education Improvement Act (EIA)	4,075,200	3,790,399	4,269,448	4,157,536	4,556,641	4,671,145	4,211,091	0.5%	-9.8%
Education Lottery	268,209	607,511	820,061	588,679	574,385	458,512	314,452	2.7%	-31.4%
Revenues from Federal Sources	5,633,182	5,554,374	5,539,424	5,481,659	5,143,393	5,053,879	5,331,668	-0.9%	5.5%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	40,471,307	37,995,935	38,978,254	38,690,005	42,695,088	52,647,737	80,315,991	12.1%	52.6%
Administration	14,677,171	14,174,057	15,086,713	15,446,949	15,820,595	16,911,450	16,809,840	2.3%	-0.6%
Instruction	23,416,492	22,391,191	22,268,885	22,892,643	24,258,027	24,109,119	24,445,554	0.7%	1.4%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	700	0	0	0	0	0	0	-100.0%	n/a
Environment & Housing	0	0	96	0	0	0	0	n/a	n/a
Recreation & Culture	0	0	0	0	0	0	0	n/a	n/a
Debt Service/Interest on Debt	655,337	10,124	60,312	142,327	2,005,826	2,240,697	3,297,317	30.9%	47.2%
Purchase of Land & Facility Construction	1,721,607	1,420,563	1,562,248	198,472	600,794	9,359,535	35,754,194	65.8%	282.0%
All Other	0	0	0	9,614	9,846	26,936	9,086	n/a	-66.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Union County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	12,114,606	13,182,824	21,133,255	15,863,734	17,648,100	17,039,995	18,155,939	7.0%	6.5%
Revenues from Local Sources	8,969,074	8,897,607	10,651,805	10,194,771	11,551,926	10,672,653	11,404,285	4.1%	6.9%
Current Property Taxes	6,978,138	6,864,803	6,974,138	6,641,115	7,079,142	7,574,440	7,569,793	1.4%	-0.1%
Current Real & Personal Property Taxes	6,207,781	5,929,342	6,016,077	5,859,696	5,941,270	6,398,957	6,116,810	-0.2%	-4.4%
Fee In Lieu of Property Tax	359,873	345,766	488,062	333,337	536,780	675,864	926,142	17.1%	37.0%
All Other	410,485	589,696	469,999	448,081	601,092	499,618	526,841	4.2%	5.4%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	221,978	224,120	n/a	1.0%
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,990,936	2,032,804	3,677,667	3,553,656	4,379,827	2,876,235	3,610,372	10.4%	25.5%
Licenses & Permits	190,608	190,176	227,902	49,789	31,777	38,444	45,935	-21.1%	19.5%
Service Revenue & Charges	1,231,368	1,287,072	1,585,129	1,759,731	2,511,829	1,840,996	2,266,631	10.7%	23.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	568,960	555,556	1,864,636	1,744,136	1,836,221	996,795	1,297,806	14.7%	30.2%
Revenues from State Sources	2,809,841	3,224,005	7,089,292	4,639,447	4,417,354	3,581,293	4,666,613	8.8%	30.3%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	534,561	629,617	535,116	670,537	693,216	726,196	733,943	5.4%	1.1%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	1,596,517	1,620,250	1,643,825	1,669,006	1,881,457	2,074,993	1,908,536	3.0%	-8.0%
Manufacturer's Depreciation Reimbursement	225,110	291,772	220,619	235,130	236,814	238,700	222,781	-0.2%	-6.7%
State Grants	453,654	682,366	4,689,732	2,064,775	1,605,867	541,404	1,801,354	25.8%	232.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	206,673	943,199	3,345,019	834,637	1,318,229	1,083,739	1,024,971	30.6%	-5.4%
Revenues from Other Local Sources	129,017	118,012	47,139	194,879	360,591	1,702,310	1,060,070	42.1%	-37.7%
Total Expenditures (County only)	11,592,369	11,737,582	20,162,587	16,026,530	15,891,586	15,607,805	18,923,515	8.5%	21.2%
Administration	1,958,231	2,167,132	10,174,123	2,385,173	2,076,071	2,336,876	2,186,053	1.9%	-6.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,346,468	4,382,126	4,165,115	3,855,861	4,296,424	3,739,585	5,102,839	7.3%	36.5%
Transportation	881,341	1,450,260	848,852	1,173,008	871,811	673,041	1,082,519	3.5%	60.8%
Health & Human Services	130,053	194,155	1,117,215	1,620,749	1,173,978	1,442,156	1,550,890	51.2%	7.5%
Environment & Housing	2,687,645	824,423	399,823	482,080	533,070	643,832	531,565	-23.7%	-17.4%
Recreation & Culture	411,045	427,598	823,553	417,891	956,084	696,484	743,043	10.4%	6.7%
Debt Service/Interest on Debt	0	0	293,155	649,359	520,102	565,741	467,894	n/a	-17.3%
Land Purchase & Facility Construction	470,642	0	0	835,318	2,244,364	1,015,165	7,204,408	57.6%	609.7%
All Other	1,706,944	2,291,888	2,340,751	4,607,091	3,219,682	4,494,925	54,304	-43.7%	-98.8%

Union County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	7,329,118	7,461,767	7,541,146	8,285,918	8,796,832	6,957,856	9,611,293	4.6%	38.1%
Revenues from Local Sources	3,398,816	3,580,801	3,873,118	4,250,153	4,472,100	4,602,324	4,654,090	5.4%	1.1%
Current Property Taxes	943,491	992,455	985,690	1,157,129	1,217,064	1,177,766	1,175,622	3.7%	-0.2%
Current Real & Personal Property Taxes	898,105	924,705	909,434	1,101,334	1,163,849	1,153,096	1,144,583	4.1%	-0.7%
Fee In Lieu of Property Tax	0	0	3,559	0	0	0	0	n/a	n/a
All Other	45,386	67,750	72,697	55,795	53,215	24,670	31,039	-6.1%	25.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	2,455,325	2,588,346	2,887,428	3,093,024	3,255,036	3,424,558	3,478,468	6.0%	1.6%
Licenses & Permits	961,899	986,224	1,115,468	1,154,126	1,240,256	1,455,946	1,320,333	5.4%	-9.3%
Service Revenue & Charges	1,048,965	1,236,826	1,253,166	1,205,287	1,193,551	1,250,056	1,229,955	2.7%	-1.6%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	444,461	365,296	518,794	733,611	821,229	718,556	928,180	13.1%	29.2%
Revenues from State Sources	593,811	693,059	644,409	1,387,751	1,224,008	1,505,166	666,792	2.0%	-55.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	150,482	152,362	153,888	157,359	154,967	143,334	153,185	0.3%	6.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	375,231	388,784	387,196	404,297	442,237	487,679	451,063	3.1%	-7.5%
Manufacturer's Depreciation Reimbursement	12,138	12,479	12,316	12,803	14,134	12,221	11,044	-1.6%	-9.6%
State Grants	55,960	139,434	91,009	813,292	612,670	861,932	51,500	-1.4%	-94.0%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,173,273	1,013,396	576,495	609,176	853,606	385,137	623,396	-10.0%	61.9%
Revenues from Other Local Sources	2,163,218	2,174,511	2,447,124	2,038,838	2,247,118	2,047,935	3,667,015	9.2%	79.1%
Total Expenditures (Cities only)	6,849,187	6,917,928	7,262,083	7,795,937	7,915,349	8,604,231	14,203,528	12.9%	65.1%
Administration	1,378,032	1,278,999	1,458,589	1,580,594	1,424,738	1,342,173	1,593,638	2.5%	18.7%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	2,408,152	2,605,605	2,586,087	2,742,789	2,896,850	3,305,575	3,231,777	5.0%	-2.2%
Transportation	578,157	443,373	519,957	433,026	547,290	587,326	526,674	-1.5%	-10.3%
Health & Human Services	0	0	0	0	0	0	0	n/a	n/a
Environment & Housing	1,053,105	1,037,612	941,220	1,120,264	990,707	1,439,227	1,109,622	0.9%	-22.9%
Recreation & Culture	0	0	0	116,812	0	0	0	n/a	n/a
Debt Service/Interest on Debt	19,475	17,609	17,094	1,660,575	1,505,963	1,484,144	1,477,264	105.7%	-0.5%
Purchase of Land & Facility Construction	20,000	55,100	431,841	121,499	537,433	429,453	6,023,902	158.9%	1302.7%
All Other	1,392,266	1,479,630	1,307,295	20,378	12,368	16,333	240,651	-25.4%	1373.4%

* Cities Included: Carlisle, Jonesville, Lockhart & Union.

Union County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	8,973,972	8,459,672	8,101,323	7,764,231	8,301,635	7,892,630	8,166,212	-1.6%	3.5%
Owner Occupied	1,089,709	1,062,673	1,094,344	1,260,521	1,366,281	1,238,471	1,175,290	1.3%	-5.1%
Agricultural (Private)	105,070	107,735	110,267	108,069	114,683	110,296	114,040	1.4%	3.4%
Agricultural (Corporate)	60,200	51,860	50,066	48,045	47,570	44,418	45,215	-4.7%	1.8%
Commercial/Rental	1,448,728	1,426,541	1,488,803	1,530,516	1,618,388	1,620,542	1,672,226	2.4%	3.2%
Personal Property (Vehicles)	1,614,575	1,647,010	1,518,842	1,414,706	1,384,423	1,239,235	1,255,578	-4.1%	1.3%
Other Personal Property	75,621	63,541	73,587	73,134	76,646	281,353	65,213	-2.4%	-76.8%
Manufacturing	2,559,653	2,234,672	2,059,052	1,639,357	1,449,000	1,277,276	1,319,506	-10.5%	3.3%
Utility	1,005,615	960,601	967,485	939,296	1,031,152	833,015	1,065,339	1.0%	27.9%
Business Personal	280,784	286,133	267,340	261,669	333,547	299,386	321,375	2.3%	7.3%
Motor Carrier	144,786	95,339	71,102	116,471	137,829	145,531	148,136	0.4%	1.8%
Fee-in-Lieu and Joint Industrial Park	589,232	523,567	400,436	372,449	742,115	803,105	984,295	8.9%	22.6%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	7,152,827	7,148,655	7,021,192	6,978,314	7,235,578	7,624,772	7,377,593	0.5%	-3.2%
Owner Occupied	1,801,367	1,873,405	1,931,226	2,113,104	2,149,223	2,259,731	2,160,394	3.1%	-4.4%
Agricultural (Private)	71,316	76,832	80,100	80,843	84,108	88,928	85,106	3.0%	-4.3%
Agricultural (Corporate)	40,861	36,984	36,368	35,941	34,887	35,813	33,743	-3.1%	-5.8%
Commercial/Rental	983,327	1,017,353	1,081,487	1,144,928	1,186,918	1,306,592	1,247,952	4.1%	-4.5%
Personal Property (Vehicles)	1,095,896	1,174,583	1,103,308	1,058,295	1,015,329	999,156	937,015	-2.6%	-6.2%
Other Personal Property	51,328	45,315	53,454	54,709	56,212	226,846	48,667	-0.9%	-78.5%
Manufacturing	1,737,370	1,593,680	1,495,724	1,226,349	1,062,690	1,029,828	984,724	-9.0%	-4.4%
Utility	682,563	685,063	702,794	702,656	756,242	671,634	795,043	2.6%	18.4%
Business Personal	190,583	204,059	194,200	195,746	244,622	241,386	239,836	3.9%	-0.6%
Motor Carrier	98,274	67,992	51,649	87,128	101,083	117,337	110,551	2.0%	-5.8%
Fee-in-Lieu and Joint Industrial Park	399,943	373,388	290,882	278,616	544,264	647,519	734,561	10.7%	13.4%

Williamsburg County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	73,371,754	86,393,729	72,618,148	76,136,322	107,519,657	104,639,288	93,588,526	4.1%	-10.6%
Revenues from Local Sources	25,778,314	33,265,796	27,773,875	29,732,541	59,195,331	50,020,902	38,246,165	6.8%	-23.5%
Current Property Taxes	17,394,039	18,956,408	17,321,412	18,807,003	23,397,637	26,518,902	23,433,804	5.1%	-11.6%
Current Real & Personal Property Taxes	14,752,408	15,932,353	15,202,717	15,635,699	19,202,396	20,097,207	19,717,925	5.0%	-1.9%
Fee In Lieu of Property Tax (only Counties and Cities)	1,626,022	1,151,736	1,340,397	1,601,078	3,146,024	4,244,491	2,604,497	8.2%	-38.6%
All Other	1,015,608	1,872,319	778,298	1,570,226	1,049,217	2,177,204	1,111,382	1.5%	-49.0%
Local Options Sales Tax	1,500,537	2,067,797	2,108,632	2,515,920	1,826,633	2,082,439	2,296,089	7.3%	10.3%
Local Hospitality Tax	0	0	101,958	168,282	157,569	184,899	150,500	n/a	-18.6%
Local Accommodations Tax	1,641	2,371	36,327	47,455	57,964	60,316	50,181	76.8%	-16.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	6,882,097	12,239,220	8,205,546	8,193,881	33,755,528	21,174,346	12,315,591	10.2%	-41.8%
Licenses & Permits	996,782	1,219,534	1,130,215	1,193,153	1,347,529	3,367,679	1,388,643	5.7%	-58.8%
Service Revenue & Charges	4,789,446	4,973,857	5,364,918	4,938,615	6,009,076	6,052,669	4,999,090	0.7%	-17.4%
Bonds & Leases	0	4,545,000	0	0	23,664,070	2,878,821	2,287,506	n/a	-20.5%
Miscellaneous	1,095,869	1,500,829	1,710,413	2,062,113	2,734,853	8,875,177	3,640,352	22.2%	-59.0%
Revenues from State Sources	36,015,018	35,676,097	31,659,013	33,721,715	35,209,270	39,549,520	38,142,906	1.0%	-3.6%
Reimbursements for Property Tax Relief (Tier 1)	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	0.0%	0.0%
Homestead Exemption (Tier 2) /1	1,242,566	1,354,266	1,312,105	1,271,932	1,426,599	1,678,105	1,710,078	5.5%	1.9%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	268,301	472,000	n/a	75.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	2,231,699	2,028,000	n/a	-9.1%
State-Shared Taxes (Aid to Subdivisions)	2,315,140	2,359,038	2,416,455	2,468,265	2,660,970	3,093,831	3,030,089	4.6%	-2.1%
Manufacturer's Depreciation Reimbursement	1,068,414	564,614	169,995	674,839	891,179	279,189	695,699	-6.9%	149.2%
State Grants	13,375,315	13,452,340	9,209,463	8,177,596	9,562,059	9,926,361	10,384,871	-4.1%	4.6%
Education Finance Act (EFA)	11,410,782	11,015,388	11,354,550	13,582,711	13,656,632	14,274,210	12,317,821	1.3%	-13.7%
Education Improvement Act (EIA)	4,981,876	4,692,780	4,809,966	5,717,436	5,189,212	6,042,738	5,647,742	2.1%	-6.5%
Education Lottery	254,556	871,301	1,020,109	462,566	456,249	388,716	490,237	11.5%	26.1%
Revenues from Federal Sources	11,555,319	16,738,834	13,024,483	12,431,085	12,858,822	13,912,010	14,150,333	3.4%	1.7%
Revenues from Other Local Sources	23,103	713,002	160,777	250,981	256,234	2,509,221	3,049,122	125.6%	21.5%
Total Expenditures (School Dist., Counties, & Cities)	71,484,609	77,811,457	75,195,940	76,824,619	87,275,497	100,465,833	101,506,569	6.0%	1.0%
Administration	23,018,217	24,677,938	24,950,016	29,944,422	35,664,092	35,586,972	36,369,730	7.9%	2.2%
Instruction	26,376,780	25,353,342	25,577,370	26,317,663	27,348,947	29,272,409	30,581,375	2.5%	4.5%
Public Safety	5,299,085	6,641,941	8,387,830	7,003,339	8,222,537	5,827,632	7,251,165	5.4%	24.4%
Transportation	3,120,500	2,504,613	4,316,034	1,461,029	1,760,428	2,863,082	2,430,139	-4.1%	-15.1%
Health & Human Services	2,005,249	2,442,440	1,817,041	2,935,683	3,898,057	2,039,094	2,926,012	6.5%	43.5%
Environment & Housing	1,656,658	1,729,348	2,324,871	2,751,568	1,782,675	53,301	2,271,926	5.4%	4162.4%
Recreation & Culture	905,507	1,091,343	1,165,197	1,030,077	1,281,017	1,047,999	941,038	0.6%	-10.2%
Debt Service/Interest on Debt /4	987,474	1,359,209	1,342,998	2,895,297	4,595,345	6,901,910	9,656,954	46.2%	39.9%
Land Purchase & Facility Construction	4,290,666	9,786,539	3,137,796	639,807	1,271,836	14,850,668	8,357,708	11.8%	-43.7%
All Other	3,824,473	2,224,744	2,176,787	1,845,735	1,450,563	2,022,766	720,522	-24.3%	-64.4%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

Williamsburg County

								6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total for School Dist., Counties, & Cities	17,394,039	18,956,408	17,321,412	18,807,003	23,397,637	26,518,902	23,433,804	5.1%	-11.6%
School District Total	8,223,372	9,066,660	8,927,212	9,080,935	10,273,299	11,760,389	11,728,207	6.1%	-0.3%
County Total	8,441,130	9,207,125	7,620,077	8,926,927	12,289,588	13,774,722	10,782,888	4.2%	-21.7%
Cities Total	729,537	682,623	774,123	799,141	834,750	983,791	922,709	4.0%	-6.2%
Assessed Property Values for Tax Years	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	77,256,725	81,606,417	80,286,722	85,445,398	92,629,907	88,573,338	89,803,479	2.5%	1.4%
Owner Occupied (4% assessment ratio)	14,672,373	15,023,822	15,125,300	15,250,906	17,010,908	17,157,464	17,645,448	3.1%	2.8%
Agricultural (Private) (4%)	3,912,125	3,874,550	3,842,442	3,870,017	3,831,977	3,827,127	3,812,686	-0.4%	-0.4%
Agricultural (Corporate) (6%)	1,045,753	1,045,753	1,044,893	1,010,771	1,010,686	1,007,486	1,003,388	-0.7%	-0.4%
Commercial/Rental (6%)	12,813,060	13,208,616	13,791,629	13,782,211	14,649,019	15,395,070	15,643,612	3.4%	1.6%
Personal Property (Vehicles) /6	13,742,188	13,531,805	12,625,736	12,240,192	11,771,839	11,450,869	10,968,379	-3.7%	-4.2%
Other Personal Property County (10.5%)	535,032	683,396	695,470	670,370	689,130	673,958	605,710	2.1%	-10.1%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	6,020,943	5,870,150	4,406,600	4,687,830	4,518,720	4,714,240	4,815,060	-3.7%	2.1%
Utility (10.5%)	7,223,325	7,670,813	8,212,319	8,935,176	10,092,987	10,120,751	10,543,776	6.5%	4.2%
Business Personal (10.5%)	3,802,916	3,845,545	3,303,940	3,918,560	2,726,560	3,035,340	2,947,430	-4.2%	-2.9%
Motor Carrier (9.5%)	1,331,950	1,170,490	1,179,160	1,311,759	1,458,850	1,398,753	1,700,281	4.2%	21.6%
Fee-in-Lieu and Joint Industrial Park /7	12,157,060	15,681,477	16,059,233	19,767,606	24,869,231	19,792,280	20,117,709	8.8%	1.6%
Total Average Millage Rates /2	298.4	293.6	303.0	321.9	359.6	368.6	371.5	3.7%	0.8%
School Districts /3	124.1	127.8	128.2	122.3	125.7	151.2	151.1	3.3%	-0.1%
Counties /4	96.6	106.6	85.4	93.3	106.8	116.9	100.3	0.6%	-14.2%
Cities & Special Purpose Districts /5	77.6	59.2	89.4	106.3	127.2	100.5	120.2	7.6%	19.5%
Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	17,394,039	18,956,408	17,321,412	18,807,003	23,397,637	26,518,902	23,433,804	5.1%	-11.6%
Owner Occupied	881,162	1,058,093	836,806	903,638	1,439,026	1,643,696	1,241,527	5.9%	-24.5%
Agricultural (Private)	930,572	974,511	893,024	898,790	953,324	1,105,586	1,034,979	1.8%	-6.4%
Agricultural (Corporate)	248,752	263,023	242,844	234,746	251,440	291,044	272,376	1.5%	-6.4%
Commercial/Rental	3,047,825	3,322,177	3,205,321	3,200,843	3,644,401	4,447,349	4,246,563	5.7%	-4.5%
Personal Property (Vehicles)	3,268,836	3,403,464	2,934,355	2,842,718	2,928,613	3,307,943	2,977,440	-1.5%	-10.0%
Other Personal Property County	127,267	171,885	161,635	155,690	171,443	194,694	164,424	4.4%	-15.5%
Manufacturing	3,058,216	2,628,172	2,364,538	2,689,801	4,270,197	5,606,347	3,911,577	4.2%	-30.2%
Utility	1,718,202	1,929,331	1,908,630	2,075,146	2,510,946	2,923,696	2,862,178	8.9%	-2.1%
Business Personal	904,594	967,216	767,871	910,064	678,317	876,853	800,100	-2.0%	-8.8%
Motor Carrier	316,829	294,397	274,049	304,649	362,934	404,074	461,553	6.5%	14.2%
Fee-in-Lieu and Joint Industrial Park	2,891,783	3,944,140	3,732,337	4,590,919	6,186,998	5,717,621	5,461,087	11.2%	-4.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

Williamsburg County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School District only)	51,098,476	58,395,231	46,782,112	50,037,803	77,895,835	69,639,485	60,645,853	2.9%	-12.9%
Revenues from Local Sources	10,211,139	15,576,009	11,183,723	11,711,005	38,313,909	25,152,942	18,582,440	10.5%	-26.1%
Current Property Taxes	8,223,372	9,066,660	8,927,212	9,080,935	10,273,299	11,760,389	11,728,207	6.1%	-0.3%
Current Real & Personal Property Taxes	8,044,529	8,906,943	8,766,847	8,903,335	10,261,716	11,530,100	11,486,910	6.1%	-0.4%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	178,843	159,717	160,365	177,600	11,583	230,289	241,297	5.1%	4.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,987,767	6,509,349	2,256,511	2,630,070	28,040,610	13,392,553	6,854,233	22.9%	-48.8%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	1,240,451	1,181,704	1,365,853	1,216,597	2,030,784	2,344,303	1,616,084	4.5%	-31.1%
Bonds & Leases	0	4,545,000	0	0	23,664,070	2,878,821	2,287,506	n/a	-20.5%
Miscellaneous	747,316	782,645	890,658	1,413,473	2,345,756	8,169,429	2,950,643	25.7%	-63.9%
Revenues from State Sources	30,710,031	28,448,167	26,190,948	27,799,711	28,457,806	33,187,005	30,917,733	0.1%	-6.8%
Reimbursements for Property Tax Relief (Tier 1)	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	1,366,370	0.0%	0.0%
Homestead Exemption (Tier 2) /1	556,261	587,924	600,928	608,666	656,438	780,009	784,737	5.9%	0.6%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	268,301	472,000	n/a	75.9%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	2,231,699	2,028,000	n/a	-9.1%
State-Shared Taxes (Aid to Subdivisions)	95,369	95,087	95,087	95,087	95,087	95,087	95,087	0.0%	0.0%
Manufacturer's Depreciation Reimbursement	1,015,775	61,405	81,877	103,228	201,243	138,989	94,954	-32.6%	-31.7%
State Grants 4/	11,029,042	9,757,912	6,862,061	5,863,647	6,836,575	7,600,886	7,620,785	-6.0%	0.3%
Education Finance Act (EFA)	11,410,782	11,015,388	11,354,550	13,582,711	13,656,632	14,274,210	12,317,821	1.3%	-13.7%
Education Improvement Act (EIA)	4,981,876	4,692,780	4,809,966	5,717,436	5,189,212	6,042,738	5,647,742	2.1%	-6.5%
Education Lottery	254,556	871,301	1,020,109	462,566	456,249	388,716	490,237	11.5%	26.1%
Revenues from Federal Sources	10,177,306	14,371,055	9,407,441	10,527,087	11,124,120	11,299,538	11,145,680	1.5%	-1.4%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	50,244,195	55,542,912	49,128,859	50,148,743	55,440,514	74,351,730	69,703,679	5.6%	-6.3%
Administration	18,880,776	19,408,496	20,185,864	22,061,718	23,871,273	25,723,939	26,503,424	5.8%	3.0%
Instruction	26,376,780	25,353,342	25,577,370	26,317,663	27,348,947	29,272,409	30,581,375	2.5%	4.5%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	334,380	261,823	241,555	224,971	215,593	209,337	239,543	-5.4%	14.4%
Environment & Housing	0	0	97	0	0	0	0	n/a	n/a
Recreation & Culture	73,926	81,314	81,683	71,858	71,490	69,626	105,893	6.2%	52.1%
Debt Service/Interest on Debt	954,652	1,001,429	945,513	950,721	2,225,802	3,445,259	4,421,826	29.1%	28.3%
Purchase of Land & Facility Construction	3,455,955	9,361,529	1,963,816	241,714	1,225,936	14,745,150	7,228,472	13.1%	-51.0%
All Other	167,726	74,979	132,961	280,098	481,473	886,010	623,146	24.5%	-29.7%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

Williamsburg County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	17,779,560	21,134,967	20,730,989	20,526,876	24,357,695	25,685,479	27,384,427	7.5%	6.6%
Revenues from Local Sources	12,478,631	14,149,959	12,801,755	14,265,773	16,892,507	18,396,056	15,367,144	3.5%	-16.5%
Current Property Taxes	8,441,130	9,207,125	7,620,077	8,926,927	12,289,588	13,774,722	10,782,888	4.2%	-21.7%
Current Real & Personal Property Taxes	6,013,654	6,398,867	5,682,663	5,991,447	8,165,054	7,645,674	7,334,704	3.4%	-4.1%
Fee In Lieu of Property Tax	1,613,763	1,139,765	1,328,489	1,601,078	3,146,024	4,203,565	2,586,237	8.2%	-38.5%
All Other	813,712	1,668,493	608,925	1,334,402	978,510	1,925,483	861,947	1.0%	-55.2%
Local Options Sales Tax (1%)	1,017,136	1,591,185	1,563,723	1,861,128	1,203,800	1,452,816	1,648,372	8.4%	13.5%
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	3,020,365	3,351,649	3,617,955	3,477,718	3,399,119	3,168,518	2,935,884	-0.5%	-7.3%
Licenses & Permits	223,007	329,128	225,337	252,132	287,171	230,908	251,632	2.0%	9.0%
Service Revenue & Charges	2,742,605	2,766,431	2,887,167	2,778,585	2,790,350	2,514,243	2,406,569	-2.2%	-4.3%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	54,753	256,090	505,451	447,001	321,598	423,367	277,683	31.1%	-34.4%
Revenues from State Sources	4,714,300	5,228,727	5,122,411	5,153,625	6,433,147	5,206,469	6,609,871	5.8%	27.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	636,990	631,915	563,114	647,558	745,355	781,237	810,519	4.1%	3.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,065,524	2,031,088	2,150,290	2,179,896	2,366,347	2,611,293	2,683,467	4.5%	2.8%
Manufacturer's Depreciation Reimbursement	52,639	503,209	87,865	571,611	689,335	139,613	600,139	50.0%	329.9%
State Grants	1,959,148	2,062,515	2,321,142	1,754,560	2,632,110	1,674,326	2,515,747	4.3%	50.3%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	571,566	1,684,394	2,767,622	1,081,168	997,639	715,948	2,557,327	28.4%	257.2%
Revenues from Other Local Sources	15,063	71,887	39,201	26,310	34,402	1,367,006	2,850,085	139.6%	108.5%
Total Expenditures (County only)	16,814,310	18,086,496	21,599,887	20,864,918	27,231,184	19,352,590	23,242,059	5.5%	20.1%
Administration	3,530,217	4,523,936	3,994,829	7,100,391	11,084,215	7,988,134	8,956,673	16.8%	12.1%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	3,694,859	4,823,076	6,362,734	4,582,343	6,045,292	3,489,134	4,839,153	4.6%	38.7%
Transportation	2,524,713	2,105,927	4,015,438	1,230,248	1,391,610	1,679,307	1,458,560	-8.7%	-13.1%
Health & Human Services	1,670,869	2,180,617	1,575,486	2,710,712	3,682,464	1,407,035	2,556,356	7.3%	81.7%
Environment & Housing	1,386,117	1,291,365	1,737,633	1,394,404	1,687,970	0	2,218,351	8.2%	n/a
Recreation & Culture	696,933	725,432	689,946	536,403	917,138	558,432	540,975	-4.1%	-3.1%
Debt Service/Interest on Debt	0	321,094	397,485	1,779,606	1,804,761	3,112,521	1,542,755	n/a	-50.4%
Land Purchase & Facility Construction	347,389	0	786,531	0	0	0	1,129,236	21.7%	n/a
All Other	2,963,213	2,115,049	2,039,805	1,530,812	617,734	1,118,027	0	-100.0%	n/a

Williamsburg County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03 /1	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (Cities only)	4,493,718	6,863,531	5,105,047	5,571,643	5,266,127	9,314,324	5,558,246	3.6%	-40.3%
Revenues from Local Sources	3,088,544	3,539,828	3,788,397	3,755,763	3,988,915	6,471,904	4,296,581	5.7%	-33.6%
Current Property Taxes	729,537	682,623	774,123	799,141	834,750	983,791	922,709	4.0%	-6.2%
Current Real & Personal Property Taxes	694,225	626,543	753,207	740,917	775,626	921,433	896,311	4.4%	-2.7%
Fee In Lieu of Property Tax	12,259	11,971	11,908	0	0	40,926	18,260	6.9%	-55.4%
All Other	23,053	44,109	9,008	58,224	59,124	21,432	8,138	-15.9%	-62.0%
Local Options Sales Tax	483,401	476,612	544,909	654,792	622,833	629,623	647,717	5.0%	2.9%
Local Hospitality Tax	0	0	101,958	168,282	157,569	184,899	150,500	n/a	-18.6%
Local Accommodations Tax	1,641	2,371	36,327	47,455	57,964	60,316	50,181	76.8%	-16.8%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	1,873,965	2,378,222	2,331,080	2,086,093	2,315,799	4,613,275	2,525,474	5.1%	-45.3%
Licenses & Permits	773,775	890,406	904,878	941,021	1,060,358	3,136,771	1,137,011	6.6%	-63.8%
Service Revenue & Charges	806,390	1,025,722	1,111,898	943,433	1,187,942	1,194,123	976,437	3.2%	-18.2%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	293,800	462,094	314,304	201,639	67,499	282,381	412,026	5.8%	45.9%
Revenues from State Sources	590,687	1,999,203	345,654	768,379	318,317	1,156,046	615,302	0.7%	-46.8%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	49,315	134,427	148,063	15,708	24,806	116,859	114,822	15.1%	-1.7%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	154,247	232,863	171,078	193,282	199,536	387,451	251,535	8.5%	-35.1%
Manufacturer's Depreciation Reimbursement	0	0	253	0	601	587	606	n/a	3.2%
State Grants	387,125	1,631,913	26,260	559,389	93,374	651,149	248,339	-7.1%	-61.9%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	806,447	683,385	849,420	822,830	737,063	1,896,524	447,326	-9.4%	-76.4%
Revenues from Other Local Sources	8,040	641,115	121,576	224,671	221,832	1,142,215	199,037	70.7%	-82.6%
Total Expenditures (Cities only)	4,426,104	4,182,049	4,467,194	5,810,958	4,603,799	6,761,513	8,560,831	11.6%	26.6%
Administration	607,224	745,506	769,323	782,313	708,604	1,874,899	909,633	7.0%	-51.5%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	1,604,226	1,818,865	2,025,096	2,420,996	2,177,245	2,338,498	2,412,012	7.0%	3.1%
Transportation	595,787	398,686	300,596	230,781	368,818	1,183,775	971,579	8.5%	-17.9%
Health & Human Services	0	0	0	0	0	422,722	130,113	n/a	-69.2%
Environment & Housing	270,541	437,983	587,141	1,357,164	94,705	53,301	53,575	-23.7%	0.5%
Recreation & Culture	134,648	284,597	393,568	421,816	292,389	419,941	294,170	13.9%	-29.9%
Debt Service/Interest on Debt	32,822	36,686	0	164,970	564,782	344,130	3,692,373	119.7%	973.0%
Purchase of Land & Facility Construction	487,322	425,010	387,449	398,093	45,900	105,518	0	-100.0%	n/a
All Other	693,534	34,716	4,021	34,825	351,356	18,729	97,376	-27.9%	419.9%

* Cities Included: Greeleyville, Hemingway, Kingstree, Lane & Stuckey.

/1 In FY 03 Greeleyville was excluded.

Williamsburg County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	8,223,372	9,066,660	8,927,212	9,080,935	10,273,299	11,760,389	11,728,207	6.1%	-0.3%
Owner Occupied	454,886	554,361	572,849	498,340	771,183	960,074	827,321	10.5%	-13.8%
Agricultural (Private)	485,605	495,345	492,641	473,182	481,518	578,781	575,981	2.9%	-0.5%
Agricultural (Corporate)	129,807	133,695	133,966	123,586	127,001	152,363	151,581	2.6%	-0.5%
Commercial/Rental	1,590,463	1,688,665	1,768,228	1,685,134	1,840,763	2,328,216	2,363,274	6.8%	1.5%
Personal Property (Vehicles)	1,705,794	1,729,983	1,618,749	1,496,593	1,479,223	1,731,730	1,656,989	-0.5%	-4.3%
Other Personal Property	66,413	87,369	89,166	81,965	86,595	101,924	91,504	5.5%	-10.2%
Manufacturing	747,369	750,473	564,971	573,175	567,812	712,941	727,409	-0.5%	2.0%
Utility	896,619	980,681	1,052,904	1,092,493	1,268,262	1,530,574	1,592,844	10.1%	4.1%
Business Personal	472,049	491,636	423,599	479,118	342,613	459,038	445,267	-1.0%	-3.0%
Motor Carrier	165,333	149,642	151,180	160,387	183,316	211,535	256,861	7.6%	21.4%
Fee-in-Lieu and Joint Industrial Park	1,509,035	2,004,809	2,058,959	2,416,961	3,125,012	2,993,212	3,039,175	12.4%	1.5%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	7,464,356	8,699,276	6,854,701	7,973,407	9,888,919	10,352,394	9,007,170	3.2%	-13.0%
Owner Occupied	1,417,609	1,601,545	1,291,364	1,423,151	1,816,039	2,005,353	1,769,815	3.8%	-11.7%
Agricultural (Private)	377,980	413,029	328,059	361,134	409,092	447,312	382,407	0.2%	-14.5%
Agricultural (Corporate)	101,038	111,478	89,211	94,321	107,898	117,754	100,638	-0.1%	-14.5%
Commercial/Rental	1,237,967	1,408,044	1,177,499	1,286,098	1,563,890	1,799,366	1,569,034	4.0%	-12.8%
Personal Property (Vehicles)	1,327,737	1,442,496	1,077,957	1,142,203	1,256,730	1,338,370	1,100,114	-3.1%	-17.8%
Other Personal Property	51,693	72,850	59,378	62,556	73,570	78,772	60,752	2.7%	-22.9%
Manufacturing	581,729	625,760	376,226	437,449	482,406	550,997	482,944	-3.1%	-12.4%
Utility	697,900	817,712	701,149	833,793	1,077,500	1,182,907	1,057,527	7.2%	-10.6%
Business Personal	367,428	409,937	282,083	365,664	291,080	354,769	295,623	-3.6%	-16.7%
Motor Carrier	128,690	124,775	100,674	122,408	155,743	163,485	170,536	4.8%	4.3%
Fee-in-Lieu and Joint Industrial Park	1,174,585	1,671,652	1,371,101	1,844,630	2,654,972	2,313,309	2,017,780	9.4%	-12.8%

York County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (School Dist., Counties, & Cities)	422,915,907	477,274,754	595,933,498	573,821,820	686,371,623	741,530,196	759,785,067	10.3%	2.5%
Revenues from Local Sources	263,556,066	317,774,337	414,377,720	390,680,279	485,393,450	446,605,990	497,499,368	11.2%	11.4%
Current Property Taxes	176,723,054	189,052,405	187,913,348	210,296,587	234,043,030	236,149,306	252,330,170	6.1%	6.9%
Current Real & Personal Property Taxes	173,542,946	184,116,155	185,257,001	205,165,372	228,785,612	228,192,363	245,052,209	5.9%	7.4%
Fee In Lieu of Property Tax (only Counties and Cities)	1,281,312	1,533,550	1,046,589	2,325,869	2,154,728	2,955,538	2,516,567	11.9%	-14.9%
All Other	1,898,796	3,402,699	1,609,757	2,805,346	3,102,689	5,001,405	4,761,394	16.6%	-4.8%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	1,463,250	2,407,826	2,697,793	2,869,263	3,570,001	5,108,325	5,107,864	23.2%	0.0%
Local Accommodations Tax	621,591	607,475	661,130	776,689	1,032,157	1,123,049	800,815	4.3%	-28.7%
Capital Projects/Transportation Tax	17,894,413	18,484,198	21,898,996	26,530,287	35,302,631	25,976,043	24,681,387	5.5%	-5.0%
Licenses, fees, Charges, Bonds, etc.	66,853,758	107,222,433	201,206,453	150,207,453	211,445,630	178,249,267	214,579,132	21.5%	20.4%
Licenses & Permits	12,013,696	13,009,099	14,821,633	17,909,579	20,861,604	19,753,391	18,543,394	7.5%	-6.1%
Service Revenue & Charges	31,295,116	34,887,226	40,751,691	63,499,765	53,499,274	55,479,482	49,525,624	8.0%	-10.7%
Bonds & Leases	10,964,248	47,089,140	129,261,167	46,328,249	91,207,922	65,464,593	100,272,919	44.6%	53.2%
Miscellaneous	12,580,698	12,236,968	16,371,962	22,469,860	45,876,830	37,551,801	46,237,195	24.2%	23.1%
Revenues from State Sources	137,955,923	135,583,517	154,707,947	156,623,163	169,350,247	265,282,914	236,935,669	9.4%	-10.7%
Reimbursements for Property Tax Relief (Tier 1)	11,534,177	9,728,711	11,534,177	11,534,177	11,534,177	19,376,471	19,607,104	9.2%	1.2%
Homestead Exemption (Tier 2) /1	4,670,420	4,083,868	5,619,775	6,031,823	6,643,813	6,746,131	7,060,989	7.1%	4.7%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	38,389,973	39,736,775	n/a	3.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	11,413,236	11,435,052	12,176,241	12,112,451	14,187,852	15,042,782	14,456,314	4.0%	-3.9%
Manufacturer's Depreciation Reimbursement	2,148,276	2,669,707	2,426,588	2,533,260	2,273,672	1,941,719	2,522,817	2.7%	29.9%
State Grants	41,719,232	38,611,711	43,254,008	30,462,063	32,476,912	68,631,536	49,946,955	3.0%	-27.2%
Education Finance Act (EFA)	45,899,208	47,103,457	52,959,730	69,594,092	75,817,087	86,566,581	78,390,671	9.3%	-9.4%
Education Improvement Act (EIA)	19,938,944	19,851,668	24,017,657	22,047,893	24,111,440	26,344,971	23,059,594	2.5%	-12.5%
Education Lottery	632,430	2,005,569	2,625,997	2,307,404	2,305,294	2,242,750	2,154,450	22.7%	-3.9%
Revenues from Federal Sources	20,679,155	22,702,310	23,361,445	25,627,051	30,384,712	32,897,731	29,630,462	6.2%	-9.9%
Revenues from Other Local Sources	724,763	1,214,590	3,486,386	891,327	1,243,214	4,542,606	3,784,077	31.7%	-16.7%
Total Expenditures (School Dist., Counties, & Cities)	413,545,202	446,199,962	488,037,899	538,021,583	602,791,497	751,884,196	821,558,737	12.1%	9.3%
Administration	120,319,554	126,333,322	141,554,218	154,897,342	169,834,925	185,843,684	198,662,673	8.7%	6.9%
Instruction	135,647,312	141,534,595	150,117,305	160,291,404	173,215,501	194,082,190	209,080,071	7.5%	7.7%
Public Safety	35,684,924	40,031,251	43,318,045	47,930,217	55,313,052	67,430,829	69,843,163	11.8%	3.6%
Transportation	9,951,255	11,020,686	26,619,296	28,814,324	32,070,856	43,811,001	41,362,158	26.8%	-5.6%
Health & Human Services	1,665,665	2,379,948	2,520,413	2,465,146	3,509,220	2,908,718	2,953,760	10.0%	1.5%
Environment & Housing	24,234,124	26,736,308	27,825,408	14,506,044	13,750,322	16,456,821	17,933,046	-4.9%	9.0%
Recreation & Culture	11,431,027	12,583,125	12,504,830	15,428,242	8,584,121	11,382,306	11,533,373	0.1%	1.3%
Debt Service/Interest on Debt /4	36,099,618	39,589,054	38,053,495	45,969,000	51,759,111	62,374,622	72,694,604	12.4%	16.5%
Land Purchase & Facility Construction	32,497,333	41,786,299	40,855,104	58,960,747	90,008,087	164,271,102	186,168,269	33.8%	13.3%
All Other	6,014,390	4,205,374	4,669,785	8,759,117	4,746,302	3,322,922	11,327,620	11.1%	240.9%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ School Districts include total debt service but the Counties and Cities include only the interest on debt.

5/ Prior to FY 97 all County & Municipal data is from the F-65 Report and School District Data is from the Dept. of Education.

6/ Beginning in FY 97, County Personal Property Tax, Homestead, Manufacturer's Depreciation, Fee in Lieu, Local Option Sales Tax, Merchant's Inventory, and Motor Carrier Tax data is from the Comptroller General's office, all other data is from the F-65 and the Dept. of Education.

York County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Property Taxes									
Total for School Dist., Counties, & Cities	176,723,054	189,052,405	187,913,348	210,296,587	234,043,030	236,149,306	252,330,170	6.1%	6.9%
School District Total	118,275,146	126,233,284	132,800,821	138,124,826	155,278,995	144,169,944	156,569,231	4.8%	8.6%
County Total	34,054,915	38,460,352	31,613,250	47,293,092	51,729,647	62,142,528	64,303,630	11.2%	3.5%
Cities Total	24,392,993	24,358,769	23,499,277	24,878,669	27,034,388	29,836,834	31,457,308	4.3%	5.4%

Assessed Property Values for Tax Years	2002	2003	2004	2005	2006*	2007	2008		
Total Assessed Value	765,225,173	766,501,058	786,934,230	803,622,001	924,796,222	972,688,276	1,032,340,518	5.1%	6.1%
Owner Occupied (4% assessment ratio)	197,668,572	210,748,179	225,238,810	241,462,924	304,265,607	331,519,786	369,397,333	11.0%	11.4%
Agricultural (Private) (4%)	1,212,620	1,251,604	1,382,372	1,437,770	1,506,211	1,504,445	1,536,355	4.0%	2.1%
Agricultural (Corporate) (6%)	279,591	268,877	198,649	151,290	167,573	159,696	156,617	-9.2%	-1.9%
Commercial/Rental (6%)	150,723,558	148,641,262	153,762,671	164,340,240	223,101,297	240,003,696	257,540,436	9.3%	7.3%
Personal Property (Vehicles) /6	98,451,012	95,606,652	95,731,977	95,767,431	96,513,590	96,645,547	94,001,692	-0.8%	-2.7%
Other Personal Property County (10.5%)	5,984,217	6,104,389	5,878,903	6,302,625	7,611,250	9,301,175	10,176,006	9.3%	9.4%
Manufacturing w/o Fee in Lieu Values /1 (10.5%)	82,425,800	79,035,529	71,599,260	64,395,784	60,898,165	60,863,626	63,564,255	-4.2%	4.4%
Utility (10.5%)	182,389,806	174,107,492	174,612,660	173,411,633	175,414,333	173,729,569	175,119,002	-0.7%	0.8%
Business Personal (10.5%)	24,126,370	24,764,710	23,820,710	25,154,240	25,344,530	27,890,560	31,796,753	4.7%	14.0%
Motor Carrier (9.5%)	1,782,771	1,408,112	1,390,281	1,462,234	1,731,730	1,854,527	1,747,971	-0.3%	-5.7%
Fee-in-Lieu and Joint Industrial Park /7	20,180,856	24,564,252	33,317,937	29,735,830	28,241,936	29,215,649	27,304,098	5.2%	-6.5%

Total Average Millage Rates /2	279.3	261.1	287.5	298.5	319.2	329.0	338.2	3.2%	2.8%
School Districts /3	169.6	177.4	183.4	186.2	180.4	207.6	209.1	3.6%	0.7%
Counties /4	44.4	49.8	40.2	57.8	55.4	63.3	62.2	5.8%	-1.7%
Cities & Special Purpose Districts /5	65.3	33.9	64.0	54.5	83.4	58.1	66.9	0.4%	15.1%

Estimated Total Property Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Property Tax Revenues	176,723,054	189,052,404	187,913,347	210,296,587	234,043,030	236,149,306	252,330,170	6.1%	6.9%
Owner Occupied	33,300,385	41,543,160	41,241,502	50,200,631	64,095,889	36,954,200	46,746,033	5.8%	26.5%
Agricultural (Private)	303,694	328,750	358,394	403,511	407,282	460,459	470,604	7.6%	2.2%
Agricultural (Corporate)	70,022	70,624	51,502	42,460	45,312	48,877	47,974	-6.1%	-1.8%
Commercial/Rental	37,747,867	39,042,553	39,864,538	46,122,130	60,326,927	73,456,856	78,887,771	13.1%	7.4%
Personal Property (Vehicles)	24,656,502	25,112,326	24,819,490	26,877,154	26,097,420	29,579,870	28,793,863	2.6%	-2.7%
Other Personal Property County	1,498,713	1,603,397	1,524,165	1,768,833	2,058,093	2,846,769	3,117,035	13.0%	9.5%
Manufacturing	21,924,390	22,293,256	19,609,426	20,398,562	18,621,684	21,583,796	21,987,072	0.0%	1.9%
Utility	45,678,501	45,731,588	45,270,110	48,668,019	47,432,300	53,172,631	53,641,083	2.7%	0.9%
Business Personal	6,042,314	6,504,772	6,175,762	7,059,544	6,853,199	8,536,339	9,739,733	8.3%	14.1%
Motor Carrier	446,485	369,859	360,445	410,376	468,262	567,607	535,425	3.1%	-5.7%
Fee-in-Lieu and Joint Industrial Park	5,054,182	6,452,119	8,638,014	8,345,368	7,636,662	8,941,903	8,363,578	8.8%	-6.5%

1/ Assessed Manufacturing Property Values excludes assessed value attributable to manufacturing property allowed Fee in Lieu.

2/ The Total Average Millage Rate is an average of millage rates applied in each tax district as reported in the "Millage Rate Report", Office of Research and Statistics, SC Budget and Control Board. It is computed from a survey of millage rates in all 1,100 tax districts in the state by taking a simple average of tax districts in each county and averaging the county estimates together weighted by assessed value in each county.

3/ Implicit School District Average Millage Rate is computed from the tax revenues reported by the school districts and their assessed values.

4/ Implicit County Average Millage Rate is computed from the tax revenues reported by the counties and their assessed values.

5/ Cities and Special Purpose Districts Millage Rate is that millage not included in the school district and county average millage rates.

6/ Personal Motor Vehicle Tax Phase-down begins in TY 2002 (TY 2002 = 9.75%, TY 2003 = 9.00%, TY 2004 = 8.25%, TY 2005 = 7.50%, TY 2006 = 6.75%, TY 2007 and after = 6.00%)

7/ Certain manufacturers can negotiate agreements with the county for lower

assessment ratios

* Indicates year of local property tax reassessment

York County

								6 Year Compound Growth Rate	FY 09 Percent Change
	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues (School District only)	284,664,988	328,607,800	432,684,397	372,331,846	461,372,986	472,800,800	533,598,700	11.0%	12.9%
Revenues from Local Sources	146,000,167	190,984,037	285,051,194	212,203,956	290,272,708	242,203,803	306,705,017	13.2%	26.6%
Current Property Taxes	118,275,146	126,233,284	132,800,821	138,124,826	155,278,995	144,169,944	156,569,231	4.8%	8.6%
Current Real & Personal Property Taxes	118,168,931	126,129,365	132,701,981	137,954,040	155,083,723	143,821,986	156,223,616	4.8%	8.6%
Fee In Lieu of Property Tax	0	0	0	0	0	0	0	n/a	n/a
All Other	106,215	103,919	98,840	170,786	195,272	347,958	345,615	21.7%	-0.7%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	0	0	0	n/a	n/a
Local Accommodations Tax	0	0	0	0	0	0	0	n/a	n/a
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	27,725,021	64,750,753	152,250,373	74,079,130	134,993,713	98,033,859	150,135,786	32.5%	53.1%
Licenses & Permits	0	0	0	0	0	0	0	n/a	n/a
Service Revenue & Charges	12,587,838	12,878,964	17,120,041	20,028,914	22,839,356	24,719,424	19,468,964	7.5%	-21.2%
Bonds & Leases	10,964,248	47,089,140	129,261,167	46,328,249	91,207,922	65,464,593	100,272,919	44.6%	53.2%
Miscellaneous	4,172,935	4,782,649	5,869,165	7,721,967	20,946,435	7,849,842	30,393,903	39.2%	287.2%
Revenues from State Sources	122,260,928	118,552,324	127,511,811	139,120,461	149,134,304	214,619,483	209,121,535	9.4%	-2.6%
Reimbursements for Property Tax Relief (Tier 1)	11,534,177	9,728,711	11,534,177	11,534,177	11,534,177	19,376,471	19,607,104	9.2%	1.2%
Homestead Exemption (Tier 2) /1	3,408,869	2,296,377	3,917,594	4,037,114	4,312,696	4,574,503	4,781,315	5.8%	4.5%
Reimbursements for Property Tax Relief (Tier 3) /2	0	0	0	0	0	38,389,973	39,736,775	n/a	3.5%
\$2.5 Million Minimum Disbursement /3	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	555,960	503,271	638,562	638,562	638,562	638,562	735,853	4.8%	15.2%
Manufacturer's Depreciation Reimbursement	1,618,219	1,991,140	1,771,021	1,845,808	1,679,708	1,203,168	1,807,256	1.9%	50.2%
State Grants 4/	38,673,121	35,072,131	30,047,073	27,115,411	28,735,340	35,282,504	38,848,517	0.1%	10.1%
Education Finance Act (EFA)	45,899,208	47,103,457	52,959,730	69,594,092	75,817,087	86,566,581	78,390,671	9.3%	-9.4%
Education Improvement Act (EIA)	19,938,944	19,851,668	24,017,657	22,047,893	24,111,440	26,344,971	23,059,594	2.5%	-12.5%
Education Lottery	632,430	2,005,569	2,625,997	2,307,404	2,305,294	2,242,750	2,154,450	22.7%	-3.9%
Revenues from Federal Sources	16,403,893	19,071,439	20,121,392	21,007,429	21,965,974	23,776,559	25,836,657	7.9%	8.7%
Revenues from Other Local Sources	0	0	0	0	0	0	0	n/a	n/a
Total Expenditures (School District Only)	288,952,893	311,898,178	328,668,795	358,551,597	424,933,498	487,572,862	545,179,772	11.2%	11.8%
Administration	86,947,780	89,857,536	100,293,949	111,432,641	124,208,716	138,944,259	141,733,746	8.5%	2.0%
Instruction	135,647,312	141,534,595	150,117,305	160,291,404	173,215,501	194,082,190	209,080,071	7.5%	7.7%
Public Safety	0	0	0	0	0	0	0	n/a	n/a
Transportation	0	0	0	0	0	0	0	n/a	n/a
Health & Human Services	85,271	95,821	116,929	110,752	114,984	115,465	120,214	5.9%	4.1%
Environment & Housing	0	0	398	0	0	0	0	n/a	n/a
Recreation & Culture	157,546	174,611	143,103	100,842	122,819	228,669	227,383	6.3%	-0.6%
Debt Service/Interest on Debt	33,778,580	37,685,905	35,353,529	36,455,622	41,312,486	42,606,244	50,843,596	7.1%	19.3%
Purchase of Land & Facility Construction	30,704,641	40,847,300	40,561,195	47,609,949	84,800,989	110,910,836	142,281,848	29.1%	28.3%
All Other	1,631,763	1,702,410	2,082,387	2,550,387	1,158,003	685,199	892,914	-9.6%	30.3%

1/ FY 01 the exemption was increased from \$20,000 to \$50,000.

2/ Additional property tax reimbursements from elimination of school operating property taxes on homes from Act 388 of 2006.

3/ Additional payment required to meet the \$2.5 million minimum floor for Tier 3 reimbursements to each county.

4/ FY 00 increase in State Grants is due to the State School Facilities Bond Act, \$125MM given to School Districts for building funds.

York County

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (County only)	83,067,296	90,242,277	100,696,915	116,004,618	143,137,912	169,532,092	137,181,604	8.7%	-19.1%
Revenues from Local Sources	69,095,978	74,387,843	74,163,561	100,517,051	126,085,060	122,768,592	115,642,699	9.0%	-5.8%
Current Property Taxes	34,054,915	38,460,352	31,613,250	47,293,092	51,729,647	62,142,528	64,303,630	11.2%	3.5%
Current Real & Personal Property Taxes	31,494,995	34,137,275	29,562,205	43,015,462	47,321,099	56,893,797	59,174,346	11.1%	4.0%
Fee In Lieu of Property Tax	1,028,887	1,286,367	861,383	2,064,929	1,774,517	1,998,284	1,585,175	7.5%	-20.7%
All Other	1,531,033	3,036,710	1,189,662	2,212,701	2,634,030	3,250,446	3,544,109	15.0%	9.0%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	0	0	0	0	454,248	1,450,496	1,557,768	n/a	7.4%
Local Accommodations Tax (3%)	198,427	190,606	189,959	244,852	268,129	271,346	215,653	1.4%	-20.5%
Capital Projects/Transportation Tax (1%)	17,894,413	18,484,198	21,898,996	26,530,287	35,302,631	25,976,043	24,681,387	5.5%	-5.0%
Licenses, fees, Charges, Bonds, etc.	16,948,223	17,252,687	20,461,356	26,448,820	38,330,404	32,928,179	24,884,261	6.6%	-24.4%
Licenses & Permits	2,756,118	3,279,036	4,073,986	5,473,106	5,994,622	5,187,587	3,456,655	3.8%	-33.4%
Service Revenue & Charges	10,312,321	11,011,064	10,996,960	12,245,539	13,673,167	13,951,087	14,444,498	5.8%	3.5%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	3,879,784	2,962,587	5,390,410	8,730,175	18,662,615	13,789,505	6,983,108	10.3%	-49.4%
Revenues from State Sources	12,512,762	13,476,305	22,596,498	13,912,274	15,487,427	45,636,870	21,128,773	9.1%	-53.7%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	973,898	1,012,299	844,873	1,237,688	1,277,160	1,385,010	1,462,021	7.0%	5.6%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	8,360,541	8,491,924	8,593,408	8,872,756	10,596,843	10,955,953	10,297,451	3.5%	-6.0%
Manufacturer's Depreciation Reimbursement	502,657	561,960	517,402	588,198	519,584	606,230	596,135	2.9%	-1.7%
State Grants	2,675,666	3,410,122	12,640,815	3,213,632	3,093,840	32,689,677	8,773,166	21.9%	-73.2%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	1,025,846	1,531,313	789,924	1,130,872	1,070,866	605,581	367,029	-15.7%	-39.4%
Revenues from Other Local Sources	432,710	846,816	3,146,932	444,421	494,559	521,049	43,102	-31.9%	-91.7%
Total Expenditures (County only)	62,307,036	63,427,900	84,914,462	112,716,104	107,797,387	138,406,643	150,220,156	15.8%	8.5%
Administration	17,718,174	19,038,717	22,388,800	24,945,710	24,902,246	27,091,912	29,736,057	9.0%	9.8%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	18,598,497	20,948,157	22,570,499	23,741,109	30,667,093	36,121,902	39,983,969	13.6%	10.7%
Transportation	4,348,548	3,040,298	19,460,995	25,332,110	26,856,500	40,669,288	38,517,434	43.8%	-5.3%
Health & Human Services	1,555,781	2,252,774	2,382,131	2,354,394	3,394,236	2,572,304	2,833,546	10.5%	10.2%
Environment & Housing	7,124,946	7,503,249	7,734,278	7,195,580	5,118,767	5,909,024	6,062,288	-2.7%	2.6%
Recreation & Culture	6,970,634	7,438,029	7,019,137	9,121,007	1,540,433	1,848,116	2,247,072	-17.2%	21.6%
Debt Service/Interest on Debt	2,170,855	1,706,603	1,606,388	7,475,407	8,813,368	10,117,875	11,290,006	31.6%	11.6%
Land Purchase & Facility Construction	0	0	0	11,143,128	5,037,703	12,671,918	19,022,196	n/a	50.1%
All Other	3,819,601	1,500,073	1,752,234	1,407,659	1,467,041	1,404,304	527,588	-28.1%	-62.4%

York County

	FY 03 /1 /2	FY 04 /2 /3	FY 05 /3	FY 06	FY 07	FY 08	FY 09 /3	6 Year Compound Growth Rate	FY 09 Percent Change
Total Revenues (Cities only)	55,183,623	58,424,677	62,552,186	85,485,356	81,860,725	99,197,304	89,004,762	8.3%	-10.3%
Revenues from Local Sources	48,459,921	52,402,457	55,162,965	77,959,272	69,035,682	81,633,595	75,151,651	7.6%	-7.9%
Current Property Taxes	24,392,993	24,358,769	23,499,277	24,878,669	27,034,388	29,836,834	31,457,308	4.3%	5.4%
Current Real & Personal Property Taxes	23,879,020	23,849,515	22,992,815	24,195,870	26,380,790	27,476,579	29,654,247	3.7%	7.9%
Fee In Lieu of Property Tax	252,425	247,183	185,206	260,940	380,211	957,254	931,392	24.3%	-2.7%
All Other	261,548	262,070	321,255	421,859	273,387	1,403,001	871,670	22.2%	-37.9%
Local Options Sales Tax	0	0	0	0	0	0	0	n/a	n/a
Local Hospitality Tax	1,463,250	2,407,826	2,697,793	2,869,263	3,115,753	3,657,829	3,550,096	15.9%	-2.9%
Local Accommodations Tax	423,164	416,869	471,171	531,837	764,028	851,703	585,162	5.6%	-31.3%
Capital Projects/Transportation Tax	0	0	0	0	0	0	0	n/a	n/a
Licenses, fees, Charges, Bonds, etc.	22,180,514	25,218,993	28,494,724	49,679,503	38,121,513	47,287,229	39,559,085	10.1%	-16.3%
Licenses & Permits	9,257,578	9,730,063	10,747,647	12,436,473	14,866,982	14,565,804	15,086,739	8.5%	3.6%
Service Revenue & Charges	8,394,957	10,997,198	12,634,690	31,225,312	16,986,751	16,808,971	15,612,162	10.9%	-7.1%
Bonds & Leases	0	0	0	0	0	0	0	n/a	n/a
Miscellaneous	4,527,979	4,491,732	5,112,387	6,017,718	6,267,780	15,912,454	8,860,184	11.8%	-44.3%
Revenues from State Sources	3,182,233	3,554,888	4,599,638	3,590,428	4,728,516	5,026,561	6,685,360	13.2%	33.0%
Reimbursements for Property Tax Relief (Tier 1)	0	0	0	0	0	0	0	n/a	n/a
Homestead Exemption (Tier 2)	287,653	775,192	857,308	757,021	1,053,957	786,618	817,652	19.0%	3.9%
Reimbursements for Property Tax Relief (Tier 3)	0	0	0	0	0	0	0	n/a	n/a
\$2.5 Million Mininum Disbursement	0	0	0	0	0	0	0	n/a	n/a
State-Shared Taxes (Aid to Subdivisions)	2,496,735	2,439,857	2,944,271	2,601,133	2,952,447	3,448,267	3,423,010	5.4%	-0.7%
Manufacturer's Depreciation Reimbursement	27,400	116,607	138,165	99,254	74,380	132,321	119,426	27.8%	-9.7%
State Grants	370,445	129,458	566,120	133,020	647,732	659,355	2,325,272	35.8%	252.7%
Education Finance Act (EFA)	0	0	0	0	0	0	0	n/a	n/a
Education Improvement Act (EIA)	0	0	0	0	0	0	0	n/a	n/a
Revenues from Federal Sources	3,249,416	2,099,558	2,450,129	3,488,750	7,347,872	8,515,591	3,426,776	0.9%	-59.8%
Revenues from Other Local Sources	292,053	367,774	339,454	446,906	748,655	4,021,557	3,740,975	53.0%	-7.0%
Total Expenditures (Cities only)	62,285,273	70,873,884	74,454,642	66,753,882	70,060,612	125,904,691	126,158,809	12.5%	0.2%
Administration	15,653,600	17,437,069	18,871,469	18,518,991	20,723,963	19,807,513	27,192,870	9.6%	37.3%
Instruction	0	0	0	0	0	0	0	n/a	n/a
Public Safety	17,086,427	19,083,094	20,747,546	24,189,108	24,645,959	31,308,927	29,859,194	9.7%	-4.6%
Transportation	5,602,707	7,980,388	7,158,301	3,482,214	5,214,356	3,141,713	2,844,724	-10.7%	-9.5%
Health & Human Services	24,613	31,353	21,353	0	0	220,949	0	-100.0%	n/a
Environment & Housing	17,109,178	19,233,059	20,090,732	7,310,464	8,631,555	10,547,797	11,870,758	-5.9%	12.5%
Recreation & Culture	4,302,847	4,970,485	5,342,590	6,206,393	6,920,869	9,305,521	9,058,918	13.2%	-2.7%
Debt Service/Interest on Debt	150,183	196,546	1,093,578	2,037,971	1,633,257	9,650,503	10,561,002	103.2%	9.4%
Purchase of Land & Facility Construction	1,792,692	938,999	293,909	207,670	169,395	40,688,348	24,864,225	55.0%	-38.9%
All Other	563,026	1,002,891	835,164	4,801,071	2,121,258	1,233,419	9,907,118	61.3%	703.2%

* Cities Included: Clover, Fort Mill, Hickory Grove, McConnells, Rock Hill, Sharon, Smyrna, Tega Cay & York.

/1 In FY 03 McConnells & Smyrna were excluded.

/2 In FY 03 & 04 Tega Cay was estimated

/3 In FY 04, 05 & 09 Smyrna was excluded.

York County

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated School District Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	118,275,146	126,233,284	132,800,821	138,124,826	155,278,995	144,169,944	156,569,231	4.8%	8.6%
Owner Occupied	21,997,422	27,653,811	29,777,844	33,433,607	43,348,736	11,059,211	17,915,248	-3.4%	62.0%
Agricultural (Private)	205,703	222,010	253,547	267,757	271,688	312,333	321,327	7.7%	2.9%
Agricultural (Corporate)	47,429	47,693	36,435	28,175	30,227	33,154	32,756	-6.0%	-1.2%
Commercial/Rental	25,568,060	26,365,994	28,202,274	30,605,181	40,242,633	49,826,322	53,864,355	13.2%	8.1%
Personal Property (Vehicles)	16,700,783	16,958,713	17,558,614	17,834,826	17,408,957	20,064,242	19,660,371	2.8%	-2.0%
Other Personal Property	1,015,135	1,082,797	1,078,275	1,173,742	1,372,904	1,930,984	2,128,303	13.1%	10.2%
Manufacturing	13,982,338	14,019,326	13,132,329	11,992,465	10,984,708	12,635,683	13,294,408	-0.8%	5.2%
Utility	30,939,778	30,883,195	32,026,460	32,294,552	31,640,939	36,067,384	36,625,985	2.9%	1.5%
Business Personal	4,092,688	4,392,765	4,369,059	4,684,489	4,571,603	5,790,261	6,650,263	8.4%	14.9%
Motor Carrier	302,421	249,771	254,997	272,313	312,367	385,012	365,587	3.2%	-5.0%
Fee-in-Lieu and Joint Industrial Park	3,423,389	4,357,208	6,110,986	5,537,721	5,094,232	6,065,358	5,710,628	8.9%	-5.8%

								6 Year Compound Growth Rate	FY 09 Percent Change
Estimated County Tax Revenues	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09		
Total Revenues	33,999,926	38,186,284	31,596,740	46,465,851	51,232,290	61,529,254	64,180,476	11.2%	4.3%
Owner Occupied	8,782,666	10,499,255	9,043,719	13,961,515	16,855,847	20,970,917	22,965,384	17.4%	9.5%
Agricultural (Private)	53,878	62,354	55,505	83,133	83,442	95,167	95,515	10.0%	0.4%
Agricultural (Corporate)	12,423	13,395	7,976	8,748	9,283	10,102	9,737	-4.0%	-3.6%
Commercial/Rental	6,696,839	7,405,153	6,173,831	9,502,240	12,359,469	15,181,892	16,011,256	15.6%	5.5%
Personal Property (Vehicles)	4,374,303	4,763,024	3,843,801	5,537,324	5,346,705	6,113,499	5,844,073	4.9%	-4.4%
Other Personal Property	265,886	304,114	236,048	364,421	421,652	588,364	632,641	15.5%	7.5%
Manufacturing	3,662,283	3,937,468	2,874,831	3,723,398	3,373,665	3,850,045	3,951,782	1.3%	2.6%
Utility	8,103,811	8,673,854	7,010,994	10,026,753	9,717,685	10,989,596	10,887,126	5.0%	-0.9%
Business Personal	1,071,965	1,233,752	956,442	1,454,432	1,404,048	1,764,271	1,976,800	10.7%	12.0%
Motor Carrier	79,211	70,151	55,822	84,547	95,935	117,312	108,671	5.4%	-7.4%
Fee-in-Lieu and Joint Industrial Park	896,661	1,223,765	1,337,772	1,719,341	1,564,560	1,848,092	1,697,492	11.2%	-8.1%

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

Revenues

A. Revenue from Local Sources

1. Current Property Taxes

Current Real & Personal Property Taxes

1100 Taxes

1110 Ad Valorem taxes

1140 Penalties & Interest on Delinquent taxes

1190 Other

1200 Revenue from Local Govt. other than Local Education Agency (LEA)

1210 Ad Valorem taxes

1240 Penalties / Interest on taxes

1280 Revenue in lieu of taxes

1290 Other

Fee in Lieu of Property Taxes (N/A)

All Other

3890 Other State Prop. Tax Revenue

2. Local Options Sales Tax (N/A)

3. Licenses, Fees, Charges, Bonds, etc.

Licenses & Permits (N/A)

Service Revenue & Charges

1300 Tuition

1310 Regular Day School from Patrons

1320 Regular Day School from other LEA's

1330 Adult/Continuing Education from Patrons

1340 Adult/Continuing Education from other LEA's

1350 Summer School from Patrons

1360 Summer School from other LEA's

1400 Transportation Fees

1410 Regular Day School from Patrons

1415 Reg Day Schl from Other LEA's

1420 Summer School from Patrons

1425 Summer School from Other LEA's

1500 Earnings on Investment

1510 Interest on investments

1520 Dividends on investments

1530 Gain/loss on sale of investments

1600 Food Service

1610 Lunch sales to pupils

1620 Breakfast sales to pupils

1630 Special sales to pupils

1640 Lunch sales to adults

1650 Breakfast sales to adults

1660 Special sales to adults

1700 Pupil Activities

1710 Admissions

1720 Bookstore sales

1730 Pupil organization membership

1740 Student fees

1790 Other

Bonds & Leases

5100 Sale of Bonds:

5110 Premium on Bonds Sold

5120 Proceeds from Gen Obligation Bonds

5130 Proceeds from Refunding Debt

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

5500 Capital Lease
5600 Lease Purchase

Miscellaneous

1900 Other Revenue from Local Sources
1910 Rentals
1920 Donations from private sources
1930 Medicaid Receipts
1931 Medicaid Therapy Adjustment
1950 Refund-prior year's expenditures
1990 Miscellaneous
1992 Canteen Operations
1993 Receipts of Insurance Proceeds
1994 Receipts of Legal Settlements
1999 Revenues from Other Local Sources
5300 Sale of Fixed Assets
5400 Proceeds from Long Term Notes
5900 Misc. Sources:
5999 Other Financing Sources

B. Revenue from State Sources

1. Reimbursements for Property Tax Relief
3810 Reimbursements for Property Tax Relief
2. State-Shared Taxes (Aid to Subdivisions)
3830 Merchant's Inventory Tax
3. Homestead Exemption
3820 Homestead Exemption
4. Manufacturer's Depreciation Reimbursement
3840 Manufacturer's Depreciation Reimbursement
5. State Grants
3100 Restricted Grants
3110 Occupational Education
3112 Nursing Program
3113 12-Month Agriculture Program
3120 General Education
3121 Comprehensive Remediation Summer School
3122 Increase HS Diploma Requirement
3123 EAA Alternative School Grant
3124 School to Work
3125 Career & Technology
3126 Refurbish Science Kits
3127 EAA Modified School Year/Date
3129 EAA Reduce Class Size 1-3
3130 Special Programs
3131 Handicapped Transportation
3132 Home Schooling
3133 Hold Harmless
3135 Early Intervention Preschool Handicapped
3140 School Lunch
3141 Supervisor's Salary
3142 Program Aid
3150 Adult Education
3151 Basic
3152 Adult Ed - Literacy
3153 Vehicle Title Transfer Fee

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

- 3160 School Bus Driver's Salary
 - 3161 School Bus Driver's Salary & Fringe
 - 3162 Transportation Workers' Compensation
- 3170 State School Building Fund
 - 3172 Children's Educ Endow-Facility
 - 3174 School State Facilities Bond Act
- 3180 Fringe Benefits Employer contribution
 - 3181 Retiree Insurance
 - 3183 Health & Dental Part-time
 - 3185 National Board Salary Supplement
- 3190 Other
 - 3191 Excellence in Middle Schools
 - 3192 School Safety officer
 - 3193 Education License Plates
 - 3194 EAA Retraining Grant
 - 3196 EAA Specialist On-site
 - 3198 Technology Professional Development
 - 3199 Other State Restricted Grants
- 3200 Unrestricted Grants
 - 3220 Attendance Supervisor's Salary
 - 3230 Reimbursements for District Serv.
 - 3290 Other Unrestricted Grants
 - 3299 Other Unrestricted Grants
- 3900 Other State Revenue
 - 3991 Implementation of Act 187
 - 3992 SC Forest Commission Revenue
 - 3999 Revenue from other state sources
- 6. Education Finance Act (EFA)
 - 3310 Full-time Programs
 - 3311 Kindergarten
 - 3312 Primary
 - 3313 Elementary
 - 3314 High School
 - 3315 Trainable Mentally Handicapped
 - 3316 Speech Handicapped (Part-time)
 - 3317 Homebound
 - 3319 EFA Underpayment
 - 3320 Part-time Programs
 - 3321 Emotionally Handicapped
 - 3322 Educable Mentally Handicapped
 - 3323 Learning Disabilities
 - 3324 Hearing Handicapped
 - 3325 Visually Handicapped
 - 3326 Orthopedically Handicapped
 - 3327 Vocational
 - 3330 Other EFA Programs
 - 3331 Autism
 - 3399 Other EFA
- 7. Education Improvement Act (EIA)
 - 3501 Increase HS Diploma Requirements
 - 3505 School Technology Initiative
 - 3507 School Innovation Funds
 - 3509 Arts in Education
 - 3513 Parent/Family Literacy (97,99,01)
 - 3515 Advanced Placement Courses
 - 3517 Advanced Placement-Singleton
 - 3520 Gifted and Talented-Academic

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

3522 Gifted and Talented-Artistic
3523 Junior Scholars Program
3524 Networking Program (Career & Tech)
3525 Career & Technology Educ Equipment
3526 EAA Principal/Teacher on-site
3527 Critical Teaching Needs
3528 EAA Principal Specialists
3529 EAA Retraining
3530 Train & profnd ment hndcap ser
3531 National Board Certification
3532 National Board Certification
3533 Teacher of Year Award
3534 Prof. Development
3535 Governor's Institute of Reading
3536 EAA Curriculum Spec/District Instr Facilitator
3538 EAA Principal Leaders
3540 4-Yr-Old Early Childhood
3542 Early Instruction Preschool Handicapped
3546 Academ Assist K-3 (97,99,01)
3548 Academ Asst 4-12 (CARRYOVER PROVISION)
3549 Academ Assist Reading Recovery
3550 Teacher Salary Increase
3553 Adult Education-Remedial
3555 School Employer Contributions
3561 Statewide System Init-Mth & Sc
3562 At-Risk Math Program (Impaired Dist)
3564 Young Adult Education - EIA
3565 Adult Education Literacy
3570 Intervention and Assistance
3575 Competitive Teacher Grants
3577 Teacher Supplies
3578 High School That Works
3582 Principal Salary/Fringe Increase
3583 Summer School Comprehensive Remediation
3588 School Incentive Reward (97,99,01)
3590 School Building Aid
3591 Excellence in Middle Schools
3592 School to Work Transition (97,99,01)
3593 Reduce Class Size
3594 Schools with Greatest Need
3595 EIA-Homework Centers
3596 EAA Alternative Schools
3598 Bus Driver's Salary Supplement
3599 Asst, Dev & Eval Prof Tch (ADEP)

8. Education Lottery Revenue

3601 EAA Teacher Specialist
3602 EAA Principal Specialist
3603 EAA Homework Centers
3604 EAA Retraining Grants
3605 EAA Palmetto Gold & Silver Awards
3606 Math and Science Coaches
3607 6-8 Enhancement
3608 High Schools That Work
3610 K-5 Math & Science
3680 First Steps Family Literacy
3699 Other State State Lottery

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

C. Revenue from Federal Sources

- 4100 Federally Impacted Areas
 - 4110 Maintenance & Operations (P.L.874)
 - 4120 Construction
 - 4130 Low Rent Housing (P.L.874)
 - 4140 Handicapped (P.L. 874)
 - 4160 Maint & Operations - Disaster Aid
- 4200 Occupational Education
 - 4210 Vocational Aid
 - 4220 Tech Prep Education
 - 4230 Appalachia
 - 4240 School to Work - Implementation
- 4300 Elementary & Second Education Act of 1965
 - 4310 Title I
 - 4312 Title VI/Rural & Low Income School
 - 4315 Title 1 - Accountability
 - 4316 SC Reads Local Reading Improvement
 - 4317 SC Reads Tutorial Assistance
 - 4318 SC Reading First
 - 4320 Public Charter School Grant
 - 4325 Math & Science Partnerships
 - 4330 Technology Literacy Challenge
 - 4331 Title II - Enhancing Educ Thru Technology
 - 4340 Innovative Educ Program Strategy
 - 4341 Title III - INag Instruction/Limited
 - 4342 Title VI-Class Size Reduction
 - 4351 Improving Teacher Quality (NCLB)
 - 4360 Even start family literacy
 - 4370 Comprehensive School Reform
 - 4390 Other ESEA
- 4400 Adult Education
 - 4410 Basic
 - 4430 State Literacy Resource
 - 4490 Other
- 4500 Education of the Handicap Act (p.L.94-142)
 - 4510 Indiv with Disabilities Ed Act - IDEA
 - 4520 Preschool Grants
 - 4530 Deaf - Blindness
- 4800 USDA Reimbursements
 - 4810 School Lunch Program
 - 4830 School Breakfast Program
 - 4850 Cash In Lieu of Commodities
- 4900 Other Federal Sources
 - 4920 Drug & Violence Prevention Program
 - 4922 Title II - Eisenhower Prof Dev Program
 - 4924 21st Century Community Learning
 - 4930 Job Training Partnership Act
 - 4940 Statewide Systematic Initiative
 - 4950 School Renovation, Idea, and Technology
 - 4951 School Renovation Grants
 - 4952 Individual Disability Act
 - 4953 Technology Grants
 - 4990 Other Federal Revenue
 - 4991 USDA Commodities
 - 4992 US Forest Commission Revenue
 - 4993 FEMA Disaster Assistance

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

4994 Temporary Emergency Impact Aid Disp
4995 St/Loc Comp Schl Hlth - HIV/AIDS
4996 Learn & Serve America
4997 Goals 2000 - Educate America
4998 Before/After School Day Care
4999 Other

D. Revenue from Other Local Governments (N/A)

Expenditures

A. Administration

210 Pupil Services
211 Attendance and Social work
212 Guidance
213 Health
214 Psychological
215 Exceptional Programs Services
216 Vocational Placement
220 Instructional Staff Services
221 Improvement of instruction - Cur Development
222 Educational Media
223 Supervision of special programs
224 Improve of Instr-Inservice Training
230 General Admin. Services
231 Board of Ed
232 Office of Superintendent
233 School Administration
250 Finance and Operations Services
251 Pupil Trans. (Federally Mandated)
252 Fiscal Services
254 Operation and Maintenance of plant
255 Pupil Transportation
256 Food Service
257 Internal Services
258 School Security
259 Internal Auditing Services
260 Central Support Services
262 Planning, Research, Develop and Evaluate
263 Information Services
264 Staff Services
266 Data Processing Services
270 Supporting Services Pupil Activity
271 Pupil Services Activities
272 Enterprise Activities
273 Trust and Agency Activities

B. Instruction

110 General Instruction
111 Kindergarten Programs
112 Primary (1-3)
113 Elementary (4-8)
114 High School (912)
115 Vocational
117 Driver Education
120 Exceptional Programs
121 Educable Mentally Handicapped

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

- 122 Trainable Mentally Handicapped
- 123 Orthopedically Handicapped
- 124 Visually Handicapped
- 125 Hearing Handicapped
- 126 Speech Handicapped
- 127 Learning Disabilities
- 128 Emotionally Handicapped
- 130 Preschool Programs
 - 131 Speech 5 year old
 - 132 Itinerant 5 year old
 - 134 Homebased 5 year old
 - 135 Speech 3&4 year old
 - 136 Itinerant 3&4 year old
 - 137 self contained 3&4 year old
 - 138 Homebased 3&4 year old
 - 139 Early Childhood Programs
- 140 Special Programs
 - 141 Gifted and Talented-Academic
 - 142 Disadvantaged
 - 143 Advanced Placement
 - 145 Homebound
 - 148 Gifted and Talented-Artistic
 - 149 Other
- 160 Other Exceptional Programs
 - 161 Autism
- 170 Summer School
 - 171 Primary
 - 172 Elementary
 - 173 High School
 - 174 Gifted/Talented
 - 175 Instr. Programs Beyond Regular Day
- 180 Adult/Continuing Education Programs
 - 181 Adult Basic
 - 182 Adult Secondary
 - 183 Adult English Literacy
 - 184 Post Secondary
 - 185 Adult Vocational
 - 187 Adult Remedial
 - 188 Parenting/Family Literacy
- 190 Instructional Pupil Activity

C. Public Safety (N/A)

D. Transportation (N/A)

E. Health & Human Services

- 350 Custody/care of children services
- 360 Welfare
- 370 Nonpublic school pupils services

F. Environment & Housing (N/A)

G. Recreation & Culture

- 320 Community Recreation Services
- 330 Civic
- 340 Public Library
- 380 Before/After School Programs

APPENDIX 1
ANNUAL DEPARTMENT OF EDUCATION FINANCIAL REPORT DETAIL
(School District Data By Category)

390 Other Community Services

H. Interest on the Debt

500 Redemption of Principal

500 Interest

500 Other Objects

I. Purchase of Land & Facility Construction

253 Facility Acquisition/Construction

J. All Other

410 Intergovernmental Expenditures

411 To State Department of Education

412 To Other Government Units

413 Payments to Non-Public Schools

414 Medicaid Payments to SDE

416 LEA Payments to Pub Charter Schools

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(COUNTY & CITY DATA BY CATEGORY)

Revenues

I. Revenues from Local Sources

A. Current Property Taxes

1. Current & Real Personal Property Taxes
2. Delinquent Property Taxes Collected
3. Penalties & Interest on Taxes
4. Reimbursements for Homestead Exemptions
5. Manufacturer's Depreciation Reimbursemtn
6. Fee in Lieu of Property Tax
7. Special Tax Districts (Counties only)

B. Local Options

1. Local Option Sales Tax
2. Local Hospitality Tax
3. Local Accommodations Tax
4. Capital Projects Tax (Counties only)

C. Licenses, Fees, Charges, Bonds, etc.

1. Licenses & Permits
 - a. Building Electrical, Plumbing Permits
 - b. Business Licenses
 - c. Documentary Stamp Tax (Counties only)
 - d. Marriage Licenses (Counties only)
 - e. Mobile Home Licenses (Counties only)
 - f. Utility Franchises
 - g. Inspection Fees for Issuing License Permits
 - h. Other - Specify

II. Other Local Revenues

A. Utility Sales Revenues

1. Electrical Power Systems (Cities only)
2. Gas Systems (Cities only)
3. Water and Sewage Systems
4. Transit Systems

B. Service Revenues, & Charges

1. Airport
2. Development - Impact Fees
3. Drug Fines (Counties only)
4. Emergency Medical Services (EMS)
5. Fire Protection
6. Hospital (Counties only)
7. Housing and Urban Renewal
8. Law Enforcement & Legal Charges
9. Library (Counties only)
10. Motor Vehicle Fees (Counties only)
11. Parking Facilities
12. Recreation
13. Refuse Collection & Landfill
14. Other Service Revenues/Fines & Forfeitures

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(COUNTY & CITY DATA BY CATEGORY)

- C. Miscellaneous Revenue
 - 1. Interest Earnings
 - 2. Sale of Real Property & Fixed Assets
 - 3. Rents, Royalties, & Special Assessments
 - 4. Other - Specify

III. Intergovernmental Revenue

- A. Revenues From the Federal Government
 - 1. Community Development Block Grants
 - 2. Department of Justice
 - 3. Economic Development Administration (Cities only)
 - 4. Environmental Protection Agency (Cities only)
 - 5. Federal Emergency Management Assistance (FEMA)
 - 7. Health & Hospital Grants (Counties only)
 - 8. Housing & Urban Development Grants
 - 9. Human Services (JTPA)
 - 10. Library (Counties only)
 - 11. National Forest Fund (Counties only)
 - 12. Other - Specify
- B. Revenues from the State
 - a. Local Government Fund - previously collected as alcoholic liquors tax, mini-bottle tax, bank tax
beer & wine tax, gas tax, income tax, insurance tax, Motor transport tax and broker's premium tax
 - b. Fire Department Premium Tax (Counties only)
 - c. Broker's Premium Fire Department Tax (Counties only)
 - d. Accommodations Tax
 - e. Merchants Inventory Tax
 - f. Direct Appropriations (Counties only)
 - g. Solid Waste Tire Fee (Counties only)
 - h. Health Department - Vital Record Fees (Counties only)
 - i. Motor Carrier Property Tax
 - j. Tourism Infrastructure Admissions Tax
 - k. Alcoholic Beverage License Fee

C. State Grants

- 1. Airport Grants
- 2. Alcohol Grants & Drug Abuse
- 3. Arts Commission Grants
- 4. Disaster / Emergency Grants
- 5. Division of Local Government Grants
- 6. Economic Development (Counties only)
- 7. Emergency Medical Service
- 8. Health & Human Services Grant
- 9. Highways & Public Transportation
- 10. Library Aid Grants (Counties only)
- 11. Public Service Authority Grants (Counties only)
- 12. Public Safety & Victims Assistance (Cities only)
- 13. Recreational Grants
- 14. Sheriff Department (Counties only)
- 15. Child Support Incentive / Enforcement (Counties only)
- 16. Social Service Grants
- 17. Solicitor's Fund (Counties only)
- 18. Travel and Tourism Grants (Counties only)

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(COUNTY & CITY DATA BY CATEGORY)

- 19. Veterans Affairs Grant (Counties only)
- 20. Voter Registration / Election Commission Grants (Counties only)
- 21. Other Grants - Specify

IV. Revenues From Other Local Governments

- A. Highway Reimbursement
- B. Housing & Urban Development (Cities only)
- C. Contracts for Service Provision
- D. Payments in lieu of taxes
- E. Other

Expenditures

- A. Administration
 - 1. Central Administration
 - 2. Buildings
 - 3. Economic Development
 - 4. Financial Administration
 - 5. Judicial & Legal Administration
 - 6. Planning & Zoning
 - 7. Engineering Department
 - 8. Registration & Elections
 - 9. Other Support Services
- B. Public Safety
 - 1. Animal Protection
 - 2. Emergency Preparedness
 - 3. Coroner
 - 4. Corrections (Jails, Probation, Parole)
 - 5. Fire Protection
 - 6. Law Enforcement
 - 7. Parking Meters (Cities only)
 - 8. Victim's Rights
 - 9. Other Public Safety
- C. Transportation
 - 1. Airports
 - 2. Streets & Highways
 - 3. Parking Facility, Garages, Parking Lots (Cities only)
- D. Health & Human Service
 - 1. Alcohol & Drug Abuse
 - 2. Emergency Medical Services
 - 3. Health Department (Counties only)
 - 4. Hospitals
 - 5. Mental Health (Counties only)
 - 6. Mental Retardation (Counties only)
 - 7. Payment to Indigent Care (Counties only)
 - 8. Public Welfare
 - 9. Veteran's Affairs
 - 10. Other Health Services
- E. Environment and Housing
 - 1. Building Inspection
 - 2. Drainage

APPENDIX 1
ANNUAL COUNTY & MUNICIPAL FINANCIAL REPORT DETAIL
(COUNTY & CITY DATA BY CATEGORY)

- 3. Environmental Protection / Natural Resources
- 4. Housing & Community Development
- 5. Refuse Collection / Refuse Disposal

F. Recreation & Culture

- 1. Library
- 2. Parks & Recreation
- 3. Tourism

G. Public Utility Systems

- 1. Water & Sewage Systems
- 2. Transit
- 3. Electric System (Cities only)
- 4. Gas Supply System (Cities only)

H. Interest on Debt

- 1. General Fund Debt
- 2. Water & Sewage Systems
- 3. Transit
- 4. Electric System (Cities only)
- 5. Gas Supply System (Cities only)
- 6. Other

I. All Other

- 1. Refunds
- 2. Unallocated Employee Fringe Benefits
- 3. Unallocated Employee Retirement Contributions
- 4. Technical Schools (Counties only)
- 4. Other

APPENDIX 2

NOTES

Sources:

School District Data	Statement of Revenues and Expenditures, SC Department of Education
County Data	Each SC County annually submits a form to the Office of Research & Statistics, SC Budget & Control Board Data from the Comptroller General's annual "Local Government Report" is also used beginning in FY 98
City Data	Each SC City annually submits a form to the Office of Research & Statistics, SC Budget & Control Board

Fiscal Year Timing:

School District Fiscal Year	Fiscal Year ended on June 30 of each year
Counties Fiscal Year	Fiscal Year ended on June 30 of each year
Cities Fiscal Year	Fiscal Year that ended on or before June 30 of each year

Definitions:

FY	Fiscal Year
N/A	Data was unavailable at time of release

APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>City</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Abbeville	Abbeville	X	X	X	X	X	X	X
Abbeville	Calhoun Falls	X	X	X	X	X	X	X
Abbeville	Donalds	no	no	no	no	no	X	no
Abbeville	Due West	X	X	X	X	X	X	X
Abbeville	Lowndesville	X	X	X	X	X	X	X
Aiken	Aiken	X	X	X	X	X	X	X
Aiken	Burnettown	no	X	X	X	X	X	X
Aiken	Jackson	X	X	X	X	X	X	X
Aiken	Monetta	X	X	X	X	no	X	no
Aiken	New Ellenton	no	no	X	X	X	X	X
Aiken	North Augusta	X	X	X	X	X	X	X
Aiken	Perry	X	X	X	X	X	X	X
Aiken	Salley	X	X	X	X	X	X	X
Aiken	Wagener	X	X	X	X	X	X	X
Aiken	Windsor	no	no	no	no	no	no	no
Allendale	Allendale	no	X	X	X	X	X	X
Allendale	Fairfax	no	no	X	X	X	X	X
Allendale	Sycamore	X	X	X	X	X	X	X
Allendale	Ulmer	no	no	X	X	X	X	no
Anderson	Anderson	X	X	X	X	X	X	X
Anderson	Belton	X	X	X	X	X	X	X
Anderson	Honea Path	X	X	X	X	X	X	X
Anderson	Iva	no	no	no	X	X	X	no
Anderson	Pelzer	X	X	X	X	X	X	X
Anderson	Pendleton	X	X	X	X	X	X	X
Anderson	Starr	no	no	no	X	X	X	no
Anderson	West Pelzer	no	no	X	X	X	X	X
Anderson	Williamston	X	no	X	X	X	X	X
Bamberg	Bamberg	X	X	X	X	X	X	X
Bamberg	Denmark	no	X	X	X	X	X	X
Bamberg	Ehrhardt	X	X	X	X	X	X	X
Bamberg	Govan	X	X	X	X	X	X	X
Bamberg	Olar	X	X	X	X	X	X	X
Barnwell	Barnwell	X	X	X	X	X	X	X
Barnwell	Blackville	X	X	X	X	X	X	X
Barnwell	Elko	no	no	X	X	X	X	X
Barnwell	Hilda	no	no	no	no	no	no	no
Barnwell	Kline	X	no	X	X	X	X	X
Barnwell	Snelling	X	X	X	X	X	X	X
Barnwell	Williston	X	X	X	X	X	X	X
Beaufort	Beaufort	X	X	X	X	X	X	X
Beaufort	Bluffton	X	X	X	X	X	X	X
Beaufort	Hilton Head Island	X	X	X	X	X	X	X

APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>City</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Beaufort	Port Royal	X	X	X	X	X	X	X
Berkeley	Bonneau	no	no	X	X	X	X	X
Berkeley	Goose Creek	X	X	X	X	X	X	X
Berkeley	Hanahan	X	X	X	X	X	X	X
Berkeley	Jamestown	X	X	X	X	X	X	X
Berkeley	Moncks Corner	X	X	X	X	X	X	X
Berkeley	Saint Stephen	X	no	X	X	X	X	X
Calhoun	Cameron	X	X	X	X	X	X	X
Calhoun	Saint Matthews	no	no	no	X	X	X	X
Charleston	Awendaw	X	X	X	X	X	X	X
Charleston	Charleston	X	X	X	X	X	X	X
Charleston	Folly Beach	X	X	X	X	X	X	X
Charleston	Hollywood	X	X	X	X	X	X	X
Charleston	Isle of Palms	X	X	X	X	X	X	X
Charleston	James Island	no	no	+	+	X	X	X
Charleston	Kiawah Island	no	X	X	X	X	X	X
Charleston	Lincolville	no	no	no	no	no	X	X
Charleston	McClellanville	X	X	X	X	X	X	X
Charleston	Meggett	X	X	X	X	X	X	X
Charleston	Mount Pleasant	X	X	X	X	X	X	X
Charleston	North Charleston	X	X	X	X	X	X	X
Charleston	Ravenel	X	X	X	X	X	X	X
Charleston	Rockville	no	X	no	X	X	X	X
Charleston	Seabrook Island	X	X	X	X	X	X	X
Charleston	Sullivans Island	X	X	X	X	X	X	X
Cherokee	Blacksburg	X	X	X	X	X	X	X
Cherokee	Gaffney	X	X	X	X	X	X	X
Chester	Chester	est.	X	est.	X	X	X	X
Chester	Fort Lawn	X	X	X	X	X	X	X
Chester	Great Falls	X	X	X	X	X	X	X
Chester	Lowrys	X	X	X	X	X	X	X
Chester	Richburg	X	X	X	X	X	X	X
Chesterfield	Cheraw	X	X	X	X	X	X	X
Chesterfield	Chesterfield	X	X	X	X	X	X	X
Chesterfield	Jefferson	X	X	X	X	X	X	X
Chesterfield	McBee	X	no	X	X	X	X	X
Chesterfield	Mount Croghan	X	X	X	X	X	X	X
Chesterfield	Pageland	X	X	X	X	X	X	X
Chesterfield	Patrick	X	X	X	X	X	X	X
Chesterfield	Ruby	X	X	X	X	X	X	X
Clarendon	Manning	X	X	X	X	X	X	X
Clarendon	Paxville	no	no	no	no	X	X	X

APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>City</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Clarendon	Summerton	X	X	X	X	X	X	X
Clarendon	Turbeville	no	no	X	X	X	X	X
Colleton	Cottageville	no	X	X	X	X	no	no
Colleton	Edisto Beach	X	X	X	X	X	X	X
Colleton	Lodge	X	no	X	X	no	no	X
Colleton	Smoaks	X	X	X	X	X	X	X
Colleton	Walterboro	X	X	X	X	X	X	X
Colleton	Williams	X	X	X	X	X	X	X
Darlington	Darlington	X	X	X	X	X	X	X
Darlington	Hartsville	X	X	X	X	X	X	X
Darlington	Lamar	X	X	X	X	X	X	X
Darlington	Society Hill	X	X	X	X	X	X	X
Dillon	Dillon	X	X	X	X	X	X	X
Dillon	Lake View	X	X	X	X	X	no	X
Dillon	Latta	X	X	X	X	X	X	X
Dorchester	Harleyville	X	X	X	X	X	X	X
Dorchester	Reevesville	X	X	X	X	X	X	X
Dorchester	Ridgeville	no	no	no	X	X	X	X
Dorchester	Saint George	X	X	X	X	X	X	no
Dorchester	Summerville	X	X	X	X	X	X	X
Edgefield	Edgefield	X	X	X	X	X	X	X
Edgefield	Johnston	X	X	X	X	X	X	X
Edgefield	Trenton	X	X	X	X	X	X	X
Fairfield	Jenkinsville	n/a	n/a	n/a	n/a	n/a	n/a	no
Fairfield	Ridgeway	X	X	X	X	X	X	X
Fairfield	Winnsboro	est.	X	X	X	X	X	X
Florence	Coward	X	X	X	X	X	X	X
Florence	Florence	X	X	X	X	X	X	X
Florence	Johnsonville	X	X	X	X	X	X	X
Florence	Lake City	X	X	X	X	X	X	X
Florence	Olanta	no	X	X	X	X	X	no
Florence	Pamplico	X	X	X	X	X	X	X
Florence	Quinby	no	X	no	X	X	X	X
Florence	Scranton	X	X	X	X	X	X	X
Florence	Timmons ville	X	X	X	X	X	X	no
Georgetown	Andrews	no	X	no	X	X	X	X
Georgetown	Georgetown	X	X	X	X	X	X	X
Georgetown	Pawleys Island	X	X	X	X	X	X	X
Greenville	Fountain Inn	X	X	X	X	X	X	X
Greenville	Greenville	X	X	X	X	X	X	X

APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>City</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Greenville	Greer	est.	X	X	X	X	X	X
Greenville	Mauldin	X	X	X	X	X	X	X
Greenville	Simpsonville	est.	X	X	X	X	X	X
Greenville	Travelers Rest	X	X	X	X	X	X	X
Greenwood	Greenwood	X	X	X	X	X	X	X
Greenwood	Hodges	X	X	X	X	X	X	X
Greenwood	Ninety Six	X	X	X	X	X	X	X
Greenwood	Troy	X	X	X	X	X	X	X
Greenwood	Ware Shoals	X	X	X	X	X	X	X
Hampton	Brunson	X	X	X	X	X	X	X
Hampton	Estill	no	no	X	X	X	X	X
Hampton	Furman	X	X	X	X	X	X	X
Hampton	Gifford	no	no	no	X	X	X	X
Hampton	Hampton	no	X	X	X	X	X	X
Hampton	Luray	X	X	X	X	X	X	X
Hampton	Scotia	X	X	X	X	X	X	X
Hampton	Varnville	X	X	X	X	X	X	X
Hampton	Yemassee	X	X	X	X	no	X	X
Horry	Atlantic Beach	no	no	no	no	no	no	no
Horry	Aynor	X	X	X	X	X	X	X
Horry	Briarcliffe Acres	X	X	X	X	X	X	X
Horry	Conway	est.	X	X	X	X	X	X
Horry	Loris	X	X	X	X	X	X	X
Horry	Myrtle Beach	X	X	X	X	X	X	X
Horry	North Myrtle Beach	X	X	X	X	X	X	X
Horry	Surfside Beach	X	X	X	X	X	X	X
Jasper	Hardeeville	X	X	X	X	X	X	X
Jasper	Ridgeland	X	X	X	X	X	X	X
Kershaw	Bethune	X	X	X	X	X	X	X
Kershaw	Camden	X	X	X	X	X	X	X
Kershaw	Elgin	no	X	X	X	X	X	X
Lancaster	Heath Springs	X	X	X	X	X	X	X
Lancaster	Kershaw	X	X	X	X	X	X	X
Lancaster	Lancaster	X	X	X	X	X	X	X
Laurens	Clinton	est.	X	X	X	X	X	X
Laurens	Cross Hill	no	no	no	X	X	X	X
Laurens	Gray Court	no	no	X	X	X	X	X
Laurens	Laurens	X	X	X	X	X	X	X
Laurens	Waterloo	X	X	X	X	X	X	X
Lee	Bishopville	X	X	X	X	X	X	X
Lee	Lynchburg	no	X	X	X	X	X	X

APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>City</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Lexington	Batesburg/Leesville	X	X	X	X	X	X	X
Lexington	Cayce	X	X	X	X	X	X	X
Lexington	Chapin	X	X	X	X	X	X	X
Lexington	Gaston	X	no	no	no	no	X	X
Lexington	Gilbert	X	X	X	X	X	X	X
Lexington	Irmo	X	X	X	X	X	X	X
Lexington	Lexington	X	X	X	X	X	X	X
Lexington	Pelion	X	X	X	X	X	X	X
Lexington	Pine Ridge	X	X	X	X	X	X	X
Lexington	South Congaree	X	X	no	X	X	X	X
Lexington	Springdale	X	X	X	X	X	X	X
Lexington	Summit	no	X	no	X	X	X	X
Lexington	Swansea	X	X	X	X	X	X	X
Lexington	West Columbia	est.	X	X	X	X	X	X
Marion	Marion	X	X	X	X	X	X	X
Marion	Mullins	X	X	X	X	X	X	X
Marion	Nichols	no	no	no	X	X	X	X
Marion	Sellers	no	no	no	no	no	no	no
Marlboro	Bennettsville	X	X	X	X	X	X	X
Marlboro	Blenheim	no	X	X	X	X	X	X
Marlboro	Clio	no	no	X	X	X	X	X
Marlboro	McColl	X	no	no	X	X	X	X
Marlboro	Tatum	no	X	X	X	X	X	X
McCormick	McCormick	X	X	X	X	X	X	X
McCormick	Parksville	no	X	X	X	X	X	X
McCormick	Plum Branch	X	X	X	X	X	X	X
Newberry	Little Mountain	X	X	X	X	X	X	X
Newberry	Newberry	X	X	X	X	X	X	X
Newberry	Peak	X	X	X	X	X	X	X
Newberry	Pomaria	X	X	X	X	X	X	X
Newberry	Prosperity	no	X	X	X	X	X	X
Newberry	Silverstreet	X	X	X	X	X	X	X
Newberry	Whitmire	X	X	X	X	X	X	X
Oconee	Salem	X	X	X	X	X	X	X
Oconee	Seneca	X	X	X	X	X	X	X
Oconee	Walhalla	X	X	X	X	X	X	X
Oconee	West Union	X	X	X	X	X	X	X
Oconee	Westminister	X	X	X	X	X	X	X
Orangeburg	Bowman	X	X	X	X	X	X	X
Orangeburg	Branchville	no	X	X	X	X	X	X
Orangeburg	Cope	X	X	X	X	X	X	X
Orangeburg	Cordova	X	X	X	X	X	X	X

APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>City</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Orangeburg	Elloree	no	no	X	X	X	X	X
Orangeburg	Eutawville	X	X	X	X	X	X	X
Orangeburg	Holly Hill	X	X	X	X	X	X	X
Orangeburg	Livingston	X	X	X	X	X	X	X
Orangeburg	Neeses	X	X	X	X	X	X	X
Orangeburg	North	no	X	X	X	X	X	X
Orangeburg	Norway	X	X	X	X	X	X	X
Orangeburg	Orangeburg	X	X	X	X	X	X	X
Orangeburg	Rowesville	X	X	X	X	X	X	X
Orangeburg	Santee	no	X	X	X	X	X	X
Orangeburg	Springfield	X	X	no	X	X	X	X
Orangeburg	Vance	no	no	X	X	X	X	X
Orangeburg	Woodford	X	X	X	X	X	X	X
Pickens	Central	X	X	X	X	X	X	X
Pickens	Clemson	X	X	X	X	X	X	X
Pickens	Easley	X	X	X	X	X	X	X
Pickens	Liberty	X	X	X	X	X	X	X
Pickens	Norris	X	X	X	X	X	X	X
Pickens	Pickens	X	X	X	X	X	X	X
Pickens	Six Mile	X	X	X	X	X	X	X
Richland	Arcadia Lakes	X	X	X	X	X	X	X
Richland	Blythewood	no	X	no	X	X	X	X
Richland	Columbia	X	X	X	X	X	X	X
Richland	Eastover	X	X	X	X	no	X	no
Richland	Forest Acres	X	X	X	X	X	X	X
Saluda	Ridge Spring	X	X	X	X	X	X	X
Saluda	Saluda	X	X	X	X	X	X	X
Saluda	Ward	X	X	X	X	X	X	X
Spartanburg	Campobello	X	X	X	X	X	X	X
Spartanburg	Central Pacolet	X	X	X	X	X	X	X
Spartanburg	Chesnee	X	X	X	X	X	X	X
Spartanburg	Cowpens	X	X	X	X	X	X	X
Spartanburg	Duncan	X	X	X	X	X	X	X
Spartanburg	Inman	X	X	X	X	X	X	X
Spartanburg	Landrum	no	no	X	X	X	X	X
Spartanburg	Lyman	no	X	X	X	X	X	X
Spartanburg	Pacolet	X	X	X	X	X	X	X
Spartanburg	Reidville	no	no	no	no	no	X	no
Spartanburg	Spartanburg	X	X	X	X	X	X	X
Spartanburg	Wellford	no	X	X	X	X	X	X
Spartanburg	Woodruff	X	X	X	X	X	X	X
Sumter	Mayesville	no	X	X	X	X	X	X
Sumter	Pinewood	no	X	X	X	X	X	X
Sumter	Sumter	X	X	X	X	X	X	X

APPENDIX 3
CITIES INCLUDED IN SURVEY BY YEAR

<u>County</u>	<u>City</u>	<u>FY 03</u>	<u>FY 04</u>	<u>FY 05</u>	<u>FY 06</u>	<u>FY 07</u>	<u>FY 08</u>	<u>FY 09</u>
Union	Carlisle	X	X	X	X	X	X	X
Union	Jonesville	X	X	X	X	X	X	X
Union	Lockhart	X	X	X	X	X	X	X
Union	Union	X	X	X	X	X	X	X
Williamsburg	Greeleyville	no	X	X	X	X	X	X
Williamsburg	Hemingway	X	X	X	X	X	X	X
Williamsburg	Kingstree	X	X	X	X	X	X	X
Williamsburg	Lane	X	X	X	X	X	X	X
Williamsburg	Stuckey	X	X	X	X	X	X	X
York	Clover	X	X	X	X	X	X	X
York	Fort Mill	X	X	X	X	X	X	X
York	Hickory Grove	X	X	X	X	X	X	X
York	McConnells	no	X	X	X	X	X	X
York	Rock Hill	X	X	X	X	X	X	X
York	Sharon	X	X	X	X	X	X	X
York	Smyrna	no	no	no	X	X	X	no
York	Tega Cay	est.	est.	X	X	X	X	X
York	York	X	X	X	X	X	X	X
Total Number of Cities Reported		204	231	242	259	257	262	253
Total Number of Cities Missing		66	39	27	10	13	8	17

X = City filed financial report

No = City never filed financial report

Est. = Estimated (City did not file financial report)

+ = City is no longer incorporated.

State of South Carolina

2009 Annual County Financial Report

County:

Please correct name and address,
if applicable

Coordinating

Agency:

SC Budget and Control Board, Office of Research and Statistics, Office of Economic Research

Instructions:

Please provide county data for fiscal year ended on or before
June 30, 2009. Please refer to the attached instructions for details on
completing the form. All figures should be rounded to the nearest dollar.

When completed, please return to:

Attn: Kelli Ball
Office of Research and Statistics
Rembert C. Dennis Building, Ste. 442
1000 Assembly Street
Columbia, SC 29201-3117
Telephone: (803) 734-4641
Fax: (803) 734-4719
kelli.ball@ors.sc.gov

DUE DATE:

January 15, 2010

Note:

*Data supplied in this report is required by law under State Law 6-1-50.
Failure to submit this report shall result in the withholding of ten percent of
the county's current-year state aid.*

PART ONE: REVENUES

Property Tax Revenues	
010. Total Owner Occupied*	
020. Total School Taxes for Owner Occupied*	
030. Total School Operating (all districts)*	
040. Agricultural (Private)	
050. Agricultural (Corporate)	
060. Commercial/Rental	
070. Manufacturing	
080. Utility	
090. Business Personal	
100. Joint Industrial Park	
110. Motor Carrier	
120. Motor Vehicle Tax	
130. Other Personal Property	

* Do not include State tax relief

Local Options Revenues	
140. Local Hospitality Tax	
150. Local Accommodations Tax	
160. Other Local Options - Capital Projects	
170. Other Local Options - Transportation	

State of South Carolina
2009 Annual County Financial Report

Licenses & Permits Revenues

180.	Building, Electrical, Plumbing Permits	
190.	Business Licenses (include electric, cable, telecom)	
200.	Documentary Stamp Tax (exclude state collection) +	
210.	Marriage Licenses	
220.	Mobile Home Licenses	
230.	Utility Franchise Fees (gas, electric, cable, telecom)	
240.	Other Licenses & Permits Revenues	

+ Applies to all counties

Intergovernmental Revenues - Federal Grants

250.	Community Development Block Grants	
260.	Department of Justice (ex. narcotics, DARE)	
270.	Federal Emergency Management Assistance (FEMA)	
280.	Correction Facility Grants	
290.	Health & Hospital Grants	
300.	Housing & Urban Development Grants	
310.	Human Services Grants (JTPA)	
320.	Library Grants	
330.	National Forest Fund	
340.	Other Federal Grant Revenues	

Intergovernmental Revenues - State Grants

350.	Airport Grants	
360.	Alcohol & Drug Abuse Grants	
370.	Arts Commission Grants	
380.	Disaster/Emergency Relief Grants	
390.	Division of Local Government (SC B&CB) Grants	
400.	Economic Development (include Rural Development)	
410.	Emergency Medical Service (EMS) Grants	
420.	Health & Human Services Grants (no JTPA)	
430.	Highways & Public Transportation Grants	
440.	Library Aid Grants	
450.	Public Service Authority Grants	
460.	Recreational Grants	
470.	Sheriff Department Grants	
480.	Child Support Incentive/Enforcement Grants	
490.	Social Service Grants (i.e. Summer Feeding Program)	
500.	Solicitor's Fund	
510.	Travel & Tourism Grants	
520.	Veterans Affairs Grants	
530.	Voter Registration/Election Commission Grants	
540.	Other State Grant Revenues	

Intergovernmental Revenues - State-Shared Taxes

550.	Local Government Fund	
560.	Fire Department Premium Tax	
570.	Broker's Premium Fire Department Tax	
580.	Statewide Accommodations Tax +	
590.	Direct Appropriations + **	
600.	Solid Waste Tire Fees +	
610.	Health Department - Vital Record Fees	
620.	Tourism Infrastructure Admissions Tax	
630.	Alcoholic Beverage License Fee	

+ Applies to all counties

** Includes tax form supplies, salary supplements

State of South Carolina
2009 Annual County Financial Report

Intergovernmental Revenues - Other Local Governments

640.	Highway Reimbursement	
650.	Contracts for Service Provision - Fire Protection	
660.	Other Contracts for Service Provision	
670.	Payment in lieu of taxes	
680.	Other Local Government Revenues	

Utility Sales Revenues (Gross Receipts)

690.	Water System	
700.	Sewage System	
710.	Public Transit System	

Service Revenues & Charges (Gross Receipts)

720.	Airport	
730.	Development Impact Fees	
740.	Emergency Medical Services (EMS)	
750.	Fire Protection	
760.	Hospital	
770.	Housing & Urban Renewal	
780.	Library	
790.	Motor Vehicle Fees	
800.	Parking Facilities (meter/garage fees and fines)	
810.	Recreation	
820.	Refuse Collection & Landfill	
830.	Other Service Revenues & Charges	

Fines & Forfeitures

840.	Law Enforcement & Court Charges (total)	
841.	Fines kept by the county	
842.	Assessments sent to State of South Carolina	
843.	Victims' Rights Assessment	
850.	Drug Fines (include confiscation)	
860.	Other Fines & Forfeitures	

Miscellaneous Revenues

870.	Interest Income	
880.	Sale of Real Property & Fixed Assets	
890.	Rents, Royalties, and Special Assessments	
900.	Other Miscellaneous Revenues	

PART TWO: EXPENDITURES

- Expenditures include current operations, capital purchases, and intergovernmental expenditures (see instructions)
- Purchases of real property or new construction should only be reported in "Purchase of Land & Facilities/Construction"
- Only those expenses incurred during the most recently completed fiscal year should be recorded.
- Please report personnel expenditures separate from general expenditures in the "Personnel Expenditures" section.

General Expenditures

910.	General Government Administration	
920.	Public Safety (Police, Fire, Coroner, Corrections, Meter, etc.)	
930.	Transportation (Airports, Streets & Highways)	
940.	Health & Human Services (include alcohol/drug abuse, EMS, etc.)	
950.	Environment & Housing (inc. sanitation, code enforcement, stormwater, etc.)	
960.	Recreation (inc. arts/cultural activities, park/recreation, library, tourism)	
970.	Public Utilities (Utility Systems, Public Transit)	
980.	Debt Service/Interest on Debt (General Fund and Utility Systems)	
990.	Purchase of Land & Facilities/Construction	
1000.	All Other General Expenditures	

**State of South Carolina
2009 Annual County Financial Report**

- Report all gross wages/salaries and fringe benefits paid to county employees during the most recently completed fiscal year.

	Personnel Expenditures	Gross Salaries (inc. fringe benefits)
1010.	General Government Administration	
1020.	Public Safety	
1030.	Transportation	
1040.	Health & Human Services	
1050.	Environment & Housing	
1060.	Recreation	
1070.	Public Works (Utility Systems, Transit)	
1080.	Other Personnel	

Certification: This is to certify that the data contained in this report is accurate to the best of my knowledge and belief

Name of Responsible Officer:

Telephone:

Email Address:

If available, please include a copy of your financial audit along with your completed Annual County Financial Report. If your audit is not finalized by the due date of this document, please send under separate cover.

ANNUAL COUNTY FINANCIAL REPORT INSTRUCTIONS (2009)

- Please provide county data for fiscal year end on or before **June 30, 2009**
- All figures should be rounded to the nearest dollar
- Please correct any name and address information, if applicable

PART ONE: REVENUES

Property Taxes Revenues

Note: *The following data requests of property tax revenues by category are new for this fiscal year. If some of these property tax revenue items are absolutely unattainable, please provide your best estimate.*

- **Total Owner Occupied** - Report revenues from the collection of county taxes on owner occupied property (4% assessment) for the most recently completed fiscal year. *Do not include any state tax relief.*
- **Total School Operating** - Report revenues from the collection of all school operating taxes levied on real and personal property for the most recently completed fiscal year. *Do not include any state tax relief.*
- **Agricultural (Private)** – Report revenues from the collection of county taxes on private agricultural real property (4% assessment) for the most recently completed fiscal year.
- **Agricultural (Corporate)** – Report revenues from the collection of county taxes on corporate agricultural real property (6% assessment) for the most recently completed fiscal year.
- **Commercial/Rental** – Report revenues from the collection of county taxes on all other real property assessed at 6% for the most recently completed fiscal year.
- **Manufacturing** - Report revenues from the collection of county property taxes on real and personal property owned by or leased to manufacturers (10.5% assessment) for the most recently completed fiscal year.
- **Utility** - Report revenues from the collection of county taxes on real and personal property owned by or leased to utilities (10.5% assessment) for the most recently completed fiscal year.
- **Business Personal** – Report revenues from the collection of county taxes on personal property owned by or leased to business establishments (10.5% assessment) for the most recently completed fiscal year.
- **Joint Industrial Park** – Report revenues from the collection of the county's portion of taxes collected on the real property of any multi-county industrial parks.

Property Taxes Revenues (cont.)

- **Motor Carrier** – Report revenues from the collection of county taxes on real and personal property owned by or leased to companies primarily engaged in transportation for hire of persons or property and used by the company in the conduct of such businesses (9.5% assessment) for the most recently completed fiscal year.
- **Motor Vehicle Tax Only** - report only revenues from the collection of county motor vehicle taxes for the most recently completed fiscal year.
- **Other Personal Property** - Report revenues from the collection of county taxes on all other personal property (i.e. recreational vehicles, boats, aircraft) for the most recently completed fiscal year.

Local Options Revenues

- **Local Hospitality Tax** - Report revenues from the local hospitality tax for the most recently completed fiscal year. The local hospitality tax is a tax on the sale of prepared meals and beverages sold in establishments or a tax on the sale of prepared meals and beverages sold in establishments licensed for on premises consumption of alcoholic beverages, beer, or wine.
- **Local Accommodations Tax** - Report revenues from the local accommodations tax for the most recently completed fiscal year.
- **Other Local Options – Capital Projects** – Report revenues from any capital project taxes collected in the most recently completed fiscal year.
- **Other Local Options – Transportation** – Report revenues from any transportation taxes collected in the most recently completed fiscal year.

Licenses and Permits Revenues

- **Building, Electrical, Plumbing Permits** - Report total revenues from county building, electrical, mechanical, gas, HVAC, and plumbing permits for the most recently completed fiscal year.
- **Business Licenses** - Report total revenues collected for all county business licenses for the most recently completed fiscal year. This item should also include revenues collected from telecommunication (Telecommunications Act of 1999), cable, and electric business licenses.
- **Documentary Stamp Tax** – Report total revenues collected for documentary stamp tax in the county for the most recently completed fiscal year. *Do not include state collection. This item applies to all counties.*
- **Marriage Licenses** – Report total revenues collected for marriage licenses in the county for the most recently completed fiscal year.
- **Mobile Home Licenses** – Report total revenues collected for mobile home licenses in the county for the most recently completed fiscal year.
- **Utility Franchise Fees** - Report total revenues resulting from any county utility franchise fees paid for the most recently completed fiscal year, including gas, electric, cable and telecommunications.
- **Other Licenses & Permits** – Report total fees collected from any other licensing or permitting activity in the county for the most recently completed fiscal year. (i.e. yard sale permits, recreational event permits)

Intergovernmental Revenues – Federal Grants

Report the full total of grants received by the county from the federal government during the most recently completed fiscal year. These grants may include, but are not limited to: Community Development Block grants, Department of Justice grants (DARE and/or narcotics enforcement), Federal Emergency Management Assistance (FEMA) grants, correction facility grants, health & hospital grants, housing or urban development grants, human services grants (Job Training Partnership Act (JTPA)), library grants, National Forest Fund, and any other grants received from the federal government.

It is often difficult to know with certainty the source of grants funds for the reasons stated in the above section, "Intergovernmental Revenues – State Grants". If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from county or state funds.

Intergovernmental Revenues – State Grants

Report the full grant totals received by the county from the State of South Carolina during the most recently completed fiscal year. Grants from the State of South Carolina may be difficult to discern. Some grants awarded to counties have joint participation by the state and federal governments (i.e., a \$1 million hospital grant may be comprised of \$500,000 of federal money and \$500,000 of state money). If you determine that to be the case, report the portion of the grant coming from the State of South Carolina in this section and the amount coming from the Federal government in the following section entitled "Intergovernmental Revenues – Federal Sources". *It is important that only state grants be reported in this section.* If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from county funds.

Intergovernmental Revenues – State-Shared Taxes

Report the county revenue that derives from state aid to political subdivisions in the following six items. These payments are made quarterly. Therefore, the most recently completed fiscal year should reflect four quarters of state shared tax revenue.

- **Local Government Fund** – Report the county's revenue from the Local Government Fund for the most recently completed fiscal year. This state shared revenue amount replaces the funds which counties previously received from the alcoholic liquors tax, bank tax, beer & wine tax, income tax, brokers premium tax, and motor transport tax.
- **Fire Department Premium Tax** - Report the county's revenues from the fire department premium tax for the most recently completed fiscal year.
- **Broker's Premium Fire Department Tax** - Report the county's revenues from the fire department premium tax for the most recently completed fiscal year.
- **Statewide Accommodations Tax** - Report the county's revenue from the state accommodations tax for the most recently completed fiscal year. *This item applies to all counties.*
- **Direct Appropriations** - Report the county's revenues from the state to the county through direct appropriations. *This includes tax forms and supplies, and salary supplements. This applies to all counties.*
- **Solid Waste Tire Fees** – Report the county's revenues from the solid waste tire fees. *This applies to all counties.*

Intergovernmental Revenues – State-Shared Taxes (cont.)

- **Health Department - Vital Record Fees** – Report the revenue received by the county from the state vital record fees. Include payments for birth certificates and/or payment for copies of vital records for the most recently completed year.
- **Tourism Infrastructure Admissions Tax** (SC Code of Laws 12-21-6530) - Report the revenue received by the county from the state for the tourism infrastructure admissions tax for the most recently completed fiscal year.
- **Alcoholic Beverage License Fees** – Report the revenue received by the county from the state for the alcoholic beverage licenses fee for the most recently completed fiscal year.

Intergovernmental Revenues – Other Local Governments

- **Highway Reimbursement** – Report any payments from other local governments (county or municipal) for their participation in highway, road, or street construction and/or maintenance. *State and federal monies for highways and streets should not appear in this item.* Report only the payments received during the most recently completed fiscal year.
- **Contracts for Service Provision – Fire Protection** - Report any payments which the county received from another county, municipality, or special purpose district for the provision of fire protection services. Report revenues received only for the most recently completed fiscal year, regardless of the terms or duration of the contract.
- **Other Contracts for Service Provision** - Describe any other contract the county may have with another county, municipality, or special purpose district for the provision of a service and report the revenue to the county for that contract in these items. Report revenues received only for the most recently completed fiscal year regardless of the terms or duration of the contract. For example, if the county is under contract to provide garbage pickup for a short time to a nearby special purpose district and the contract is paid in a lump sum, report the full contract amount if it was paid during the most recently completed fiscal year.
- **Payment in lieu of taxes** - Report any amounts paid by local governments in-lieu of county property taxes (e.g., payments from a housing authority). Report only those payments that have been received during the most recently completed fiscal year.
- **Other Local Government Revenues** - Report any other payments received from another local government for any purpose not included in the previous items of this section. Specify the purpose for which payments were received.

Utility Sales Revenues (Gross Receipts)

When completing this section, do not subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues.

- **Water System** - Report all revenues received from the sale of water services to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sales of services outside the county. Please include any deposits, tap fees, sales of water systems and equipment (i.e. water meters).*
- **Sewage System** – Report all revenues received from the sale of sewage service to public or private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the county. Please include any deposits, tap fees, sales of sewage systems and equipment.*
- **Public Transit System** – Report all revenues received from the operation of any county transportation system (i.e. buses) for the most recently completed fiscal year.

Service Revenues & Charges (Gross Receipts)

When completing this section, do not subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues.

- **Airport** - Report all revenues from the operation of any county airport for the most recently completed fiscal year.
- **Development Impact Fees** - Report all revenues from development impact fees collected by the county for the most recently completed fiscal year. *Do not report water or sewer tap fees as development impact fees.* Tap fees should be reported as revenue from the operation of the water/sewage systems.
- **Emergency Medical Services** - Report all revenues from the operation of county emergency medical services (EMS). *Do not subtract the cost of operating emergency medical vehicles or equipment.* Sum all patient care and transportation fees collected from emergency medical service and report the total in this item.
- **Fire Protection** - Report all revenues from county fire protection services. Include safety inspections done by county fire departments. *Do not include payments by other local governments for fire protection.*

Service Revenues & Charges (Gross Receipts) (cont.)

- **Hospital** – Report all revenues from the operation of any county hospitals. *Do not subtract costs of hospital operation from the total.* Sum patient payments, revenues from laboratory facilities, and any other revenue generated from the operation of a county hospital. *Do not report revenues from emergency medical service (EMS) operations in this item.*
- **Housing & Urban Renewal** - Report all revenues from the operation of county housing or urban renewal projects for the most recently completed fiscal year. *Do not subtract maintenance or any other cost associated with the operation of a county housing project from total revenues.*
- **Library** – Report all revenues generated by library charges for the most recently completed fiscal year. Include fees for copying materials.
- **Motor Vehicle Fees** – Report all motor vehicle fees for the latest fiscal year.
- **Parking Facilities** - Report all county parking facilities charges for the most recently completed fiscal year. This item should include all revenues from any county parking garages, garage services, parking meters and parking violations.
- **Recreation** - Report all revenues from any county recreation facility for the most recently completed fiscal year. Include tennis court revenues, swimming pool revenues, rental fees for picnic shelters, golf course revenues, and entrance fees at county parks. *Do not subtract any maintenance costs from the total.*
- **Refuse Collection & Landfill** - Report all refuse and landfill revenues from the most recently completed fiscal year. Include service charges for refuse collection and tipping fees for any county landfill.
- **Other Service Revenues & Charges** - Report other service revenues collected by the county that are not included in any of the preceding items.

Law Enforcement & County Court Charges

- **Law Enforcement & County Court Charges** - Report all law enforcement and legal charges for the most recently completed fiscal year. This item should include court charges, probate judge fees, clerk of court fees, family court fees, magistrate fines and recorder fees, and fees for police accident report charges. *Do not report revenues from parking violations in this item.* This item should be a total of three subcategories: fines kept by the county, assessments sent to the State, and Victims' Rights Assessments.
- **Drug Fines** – Report all revenues from drug fines collected by the county for the most recently completed fiscal year. *Include confiscation kept by the county.*
- **Other Fines & Forfeitures** – Report other fines and forfeitures collected by the county that are not included in any of the preceding items.

Miscellaneous Revenues

- **Interest Income** - Report the interest earnings on county investments that accrued during the most recently completed fiscal year. Include both short term interest earnings such as those on savings accounts as well as long term earnings on instruments such as federal securities and savings bonds.
- **Sales of Real Property & Fixed Assets** - Report proceeds from the sale of real property and fixed assets. *Do not include proceeds from the sale of bonds, notes and investments.*
- **Rents, Royalties, and Special Assessments** - Report revenues from rents, royalties and special assessments.
- **Other Miscellaneous Revenues** - Report other revenues which do not fit any of the other categories described above.

PART TWO: EXPENDITURES

Expenditures include current operations, capital purchases, and intergovernmental expenditures.

Current operations are the day-to-day operating expenses for the different components of county government. ***This does not include personnel costs (wages/salaries). Personnel expenditures are to be reported separately.*** Some typical operating expenses would include rent, utility bills, travel, training, motor fuels, maintenance costs, paper, computer disks, routine office supplies, service contracts for office equipment, and other contractual agreements, such as leases. Contractual agreements would also include contracts for services with law firms, engineers, architects, accounting firms, and other service contracts. Small item purchases such as pencil sharpeners, paper cutters, and reference books should also be considered current operating expenses although they may be used for many years. *Record only those items purchased during the most recently completed fiscal year.*

Capital purchases – include items that will be used for several budget years. Common examples are office furniture, computers, typewriters, copier machines (bought, not leased), vehicles (bought, not leased), and heavy machinery (bought, not leased). *Do not include the purchase of real property or new construction in this section. Only those expenses incurred during the most recently completed fiscal year should be recorded.*

Intergovernmental expenditures – include payments to other governments, between counties, between a county and a municipality, or a county and a special purpose district. Payments for fire protection services, road maintenance, hospitals, etc., made to another government should be reported. Record only those payments made during the most recently completed fiscal year.

Some types of expenditures may not be applicable to your county. On the other hand, your county may have expenditures that are not listed. When an expenditure is not applicable to your county, leave that item blank. If your county has an expenditure that is not listed, look for a category that might reasonably encompass that activity. Because each county has a different operating structure, placement of expenditures will vary to some degree. However, if care is taken to place expenditure amounts in the most appropriate categories for your county structure, the presentation of the data will accurately reflect the kinds of expenditures that take place in the county.

General Expenditures

- **General Government Administration** - Report total current operation, capital purchase, and intergovernmental expenses for the following items:

Central Administration – (ex. county council, county administrator, legislative delegation, registrar of mesne conveyance)

County Buildings – (ex. maintenance, janitorial, operating expenditures for county buildings)

Economic Development – expenditures related to county economic development activities

Financial Administration – (ex. Auditor, treasurer, tax collector, tax assessor, finance director, other finance related activities)

Judicial & Legal - (ex. county attorneys, county court administration, magistrates, clerk of court, law library, other judicial activities)

Planning & Zoning – expenditures related to county planning and zoning activities.

Engineering - expenditures for a separate county engineering department which provides engineering services to other county activities such as streets or utilities

Registration & Elections - expenditures related to voter registration and elections

Other Support services – expenditures related to other county activities which primarily serve to support county service delivery functions. This includes such activities as personnel administration, a county vehicle maintenance division, purchasing department, county printing operations, data processing, etc.

- **Public Safety** - Report total current operation, capital purchase, and intergovernmental expenditures for the following items:
 - Animal protection
 - Emergency preparedness
 - Coroner
 - Correction, including jails, probation and parole
 - Fire protection
 - Law enforcement
 - Parking meters
 - Victims' rights
 - Other public safety
- **Transportation** - Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Airports
 - Streets & Highways (Sidewalks, lights, etc.)
- **Health & Human Services** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Alcohol/Drug Abuse services
 - Emergency Medical Services (EMS)
 - Health Department
 - Hospitals
 - Mental Health/Retardation
 - Payment to Indigent Care
 - Public Welfare
 - Veterans' Affairs
 - Other Health Services

- **Environment & Housing** - Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Building inspection
 - Stormwater/Drainage
 - Environmental protection/natural resources
 - Housing & community development
 - Refuse collection/Refuse disposal
- **Recreation** - Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Library
 - Parks & Recreation, including museums, theater, bands, marinas, etc.
 - Tourism
- **Public Utilities** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Water and sewage systems
 - Public transit systems
- **Debt Service/Interest on Debt** – Report total current operation and intergovernmental expenditures related to following:
 - General Fund Debt
 - Utility Systems Debt
 - Public Transit Debt
 - Other Debt
- **Purchase of Land and Facilities/Construction** – When real property is purchased and/or construction takes place for a county function, those expenditures should be reported under this category. Facility construction may take place either at a new site or different facility or at an existing site or facility. If an existing county building has been expanded to create a meeting room, it is considered to be facility construction. *New carpet and furniture for that meeting room is not part of facility construction costs and should be reported as a capital purchase expenditure.* All major renovations such as a new roof should be considered facility construction. Only those expenses incurred during the most recently completed fiscal year should be recorded.
- **Other General Expenditures** - Report total other general current operation, capital purchase, and intergovernmental expenditures not listed in the preceding items:
 - Refunds
 - Technical Schools
 - Unallocated Employee Fringe Benefits
 - Unallocated Employee Retirement Contributions
 - Other

PERSONNEL EXPENDITURES

Report all gross wages, gross salaries, and fringe benefits paid to county employees during the most recently completed fiscal year. Report the actual amount paid, not the authorized salary of the positions, whether vacant or filled. If the employee's salary is divided between two categories, report the actual annual expenditures for the employee in each category. Bonuses and other forms of compensation (e.g. payment per fire call) should also be reported. Include per item amounts or salaries paid to board, commission, or council members.

State of South Carolina

2009 Annual Municipal Financial Report

Municipality:

Please correct name and address,
if applicable

**Coordinating
Agency:**

SC Budget and Control Board, Office of Research and Statistics, Office of Economic Research

Instructions:

**Please provide municipal data for fiscal year ended on or before
June 30, 2009. Please refer to the attached instructions for details on
completing the form. All figures should be rounded to the nearest dollar.
When completed, please return to:**

Attn: Kelli Ball
Office of Research and Statistics
Rembert C. Dennis Building, Ste. 442
1000 Assembly Street
Columbia, SC 29201-3117
Telephone: (803) 734-4641 Fax: (803) 734-4719
kelli.ball@ors.sc.gov

DUE DATE:

January 15, 2010

Note:

*Data supplied in this report is required by law under State Law 6-1-50.
Failure to submit this report shall result in the withholding of ten percent of
the municipality's current-year state aid.*

PART ONE: REVENUES

Property Tax Revenues	
010.	Real Property Taxes*
020.	Personal Property Taxes (include Motor Vehicle Tax)
030.	Motor Vehicle Tax Only
040.	Delinquent Property Taxes Collected
050.	Penalties & Interest on Taxes
060.	Reimbursements for Homestead Exemptions
070.	Manufacturers' Depreciation Reimbursement
080.	Tax Increment Financing District (TIF)
090.	Municipal Improvement District
100.	Fees in Lieu of Property Tax

* exclude homestead exemptions

Local Options Revenues	
110.	Local Option Sales Tax
120.	Other Local Option Sales Tax - Capital Projects
130.	Other Local Option Sales Tax - Transportation
140.	Local Hospitality Tax
150.	Local Accommodations Tax

State of South Carolina

2009 Annual Municipal Financial Report

Licenses & Permits Revenues

160.	Business Licenses (including cable, electric, & telecommunications**)	
170.	Permits (including building, electrical, mechanical, gas, plumbing, HVAC)	
180.	Utility Franchise Fees (gas, electric, cable, telecom)	
190.	Other License & Permit Revenues	

** Revenues collected under the Telecommunications Act of 1999

Utility Sales Revenues (Gross Receipts)

200.	Electrical Power Systems	
210.	Natural Gas System	
220.	Water System	
230.	Sewage System	
240.	Public Transit System	

Service Revenues & Charges (Gross Receipts)

250.	Airport	
260.	Development Impact Fees	
270.	Emergency Medical Services	
280.	Fire Protection	
290.	Housing & Urban Renewal	
300.	Parking Facilities (meter/garage fees and fines)	
310.	Recreation	
320.	Refuse Collection & Landfill	
330.	Stormwater Fees	
340.	Other Service Revenues & Charges	

Fines & Forfeitures

350.	Law Enforcement & Municipal Court Charges (total)	
351.	Fines kept by the municipality	
352.	Assessments sent to the State	
353.	Victims' Rights Assessments	
360.	Other Fines & Forfeitures	

Miscellaneous Revenues

370.	Interest Income	
380.	Sale of Real Property & Fixed Assets	
390.	Rents, Royalties, and Special Assessments	
400.	Other Miscellaneous Revenues	

Intergovernmental Revenue - State-Shared Taxes

410.	Local Government Fund	
420.	Statewide Accommodations Tax	
430.	Merchants' Inventory Tax	
440.	Motor Carrier Property Tax +	
450.	Tourism Infrastructure Admissions Tax ++	
460.	Alcoholic Beverage Licenses/Permits	

+State Law 12-37-2810

++ State Law 12-21-6530

State of South Carolina

2009 Annual Municipal Financial Report

Intergovernmental Revenues - Federal Grants

470.	Community Development Block Grants	
480.	Department of Justice (examples: narcotics, DARE)	
490.	Economic Development Administration (EDA)	
500.	Environmental Protection Agency (EPA)	
510.	Federal Emergency Management Assistance (FEMA)	
520.	Housing & Urban Development Grants	
530.	Human Service (JTPA) Grants	
540.	Other Federal Grants	

Intergovernmental Revenues - State Grants

550.	Airport Grants	
560.	Alcohol & Drug Abuse Grants	
570.	Arts Commission Grants	
580.	Disaster/Emergency Relief Grants	
590.	Division of Local Government (SC B&CB) Grants	
600.	Emergency Medical Service (EMS) Grants	
610.	Health & Human Services Grants (no JTPA)	
620.	Highways & Public Transportation Grants	
630.	Public Safety/Victim's Assistance Grants	
640.	Recreation & Tourism Grants	
650.	Social Services (i.e. Summer Feeding Program)	
660.	Other State Grants	

Intergovernmental Revenues - Other Local Governments

670.	Highway Reimbursement	
680.	Housing & Urban Development	
690.	Contracts for Service Provision - Fire Protection	
700.	Other Contracts for Service Provision	
710.	Payment in lieu of taxes	
720.	Other Local Government Revenues	

PART TWO: EXPENDITURES

- Expenditures include current operations, capital purchases, and intergovernmental expenditures (see instructions)
- Purchases of real property or new construction should only be reported in "Purchase of Land & Facilities/Construction"
- Only those expenses incurred during the most recently completed fiscal year should be reported.
- Please report personnel expenditures separate from general expenditures in the "Personnel Expenditures" section.

General Expenditures

730.	General Government Administration	
740.	Public Safety (Police, Fire, Corrections, Meters, Victims' Rights, etc.)	
750.	Transportation (Airport, Parking Facilities, Streets & Highways)	
760.	Health & Human Services (include alcohol/drug abuse, EMS, etc.)	
770.	Environment/Housing (inc. sanitation, code enforcement, stormwater, etc.)	
780.	Recreation (inc. arts/cultural activities, park/recreation, library, tourism)	
790.	Public Utilities (Utility Systems, Public Transit)	
800.	Debt Service/Interest on Debt (General Fund and Utility Systems)	
810.	Purchase of Land & Facilities/Construction	
820.	Other General Expenditures	

State of South Carolina

2009 Annual Municipal Financial Report

- Report all gross wages/salaries and fringe benefits paid to municipal employees during the most recently completed fiscal year.

	Personnel Expenditures	Gross Salaries & Wages (including fringe benefits)
830.	General Government Administration	
840.	Public Safety	
850.	Transportation	
860.	Health & Human Services	
870.	Environment & Housing	
880.	Recreation	
890.	Public Utilities (Utility Systems, Public Transit)	
900.	Other Personnel	

Please state the beginning and end date of your municipality's fiscal year (12 month accounting period), including month, day, and year that this report covers:

Beginning of Fiscal Year:

End of Fiscal Year:

Certification: This is to certify that the data contained in this report is accurate to the best of my knowledge and belief

Name of Responsible Officer:

Telephone:

Email Address:

If available, please include a copy of your financial audit along with your completed Annual Municipal Financial Report. If your audit is not finalized by the due date of this document, please send under separate cover.

ANNUAL MUNICIPAL FINANCIAL REPORT INSTRUCTIONS (2008)

- Please provide municipal data for fiscal year end **on or before June 30, 2009**
- All figures should be rounded to the nearest dollar
- Please correct any name and address information, if applicable

PART ONE: REVENUES

Current Property Taxes Revenues

In this section, report only those taxes and fees collected for municipal purposes. If the municipality collects taxes for any other political subdivisions such as school districts or special districts, those funds should *not* be reported on this form. Do not include the state reimbursement of merchants' inventory tax in this section. (see *Intergovernmental Revenues – State Shared Taxes*)

- **Real Property Taxes** - Report revenues from the collection of municipal taxes on real property, including residential, commercial, and mobile homes, for the most recently completed fiscal year. Do not include the reimbursement from the state for the homestead exemption.
- **Personal Property Taxes** - Report revenues from the collection of municipal taxes on personal property, including cars, trucks, motorcycles, recreational vehicles, boats, aircraft and business furniture, fixtures and equipment for the most recently completed fiscal year.
- **Motor Vehicle Taxes Only** - report only revenues from the collection of motor vehicle taxes for the most recently completed fiscal year.
- **Delinquent Property Taxes Collected** – Report the collected amount of delinquent municipal property taxes on real and personal property collected for the most recently completed fiscal year Do not include late penalties and interest on those delinquent taxes.
- **Penalties & Interest on Taxes** - Report penalties imposed on late taxes and interest paid on late taxes, both real and personal property, for the most recently completed fiscal year.
- **Reimbursements for Homestead Exemptions** - Report the amount of reimbursement paid to the municipality by the state for the exemption of municipal property taxes under the homestead exemption for the most recently completed fiscal year.
- **Manufacturers' Depreciation Reimbursement** - Report the amount of reimbursement paid to the municipality by the state for the manufacturer's reimbursement program for the most recently completed fiscal year.
- **Tax Increment Financing Districts (TIF)** – Report the collection of municipal taxes on tax increment financing district properties for the most recently completed fiscal year.
- **Municipal Improvement Districts** – Report the collection of municipal taxes on municipal improvement district properties for the most recently completed fiscal year.

Property Taxes Revenues (cont.)

- **Fee-in-Lieu of Property Taxes** – Report in-lieu payments collected from businesses toward municipal property taxes during the most recently completed fiscal year. *Do not report in-lieu payments from other governmental entities (i.e. housing authority) in this section. Payments in-lieu of taxes from other governments should be reported in “Intergovernmental Revenues – Other Local Governments”*

Local Options Revenues

- **Local Options Sales Tax** - Report revenues from the local option sales tax for the most recently completed fiscal year.
- **Other Local Options Tax – Capital Projects** – Report revenues from any capital project taxes collected in the most recently completed fiscal year.
- **Other Local Options Tax – Transportation** – Report revenues from any transportation taxes collected in the most recently completed fiscal year.
- **Local Hospitality Tax** - Report revenues from the local hospitality tax for the most recently completed fiscal year. The local hospitality tax is a tax on the sale of prepared meals and beverages sold in establishments or a tax on the sale of prepared meals and beverages sold in establishments licensed for on premises consumption of alcoholic beverages, beer, or wine.
- **Local Accommodations Tax** - Report revenues from the local accommodations tax for the most recently completed fiscal year.

Licenses and Permits Revenues

- **Business Licenses** - Report total revenues collected for all business licenses in the municipality for the most recently completed fiscal year. This item should also include revenues collected from telecommunication (Telecommunications Act of 1999), cable, and electric business licenses.
- **Permits** - Report total revenues from building, electrical, mechanical, gas, HVAC, and plumbing permits for the most recently completed fiscal year.
- **Utility Franchise Fees** - Report total revenues resulting from any utility franchise fees paid for the most recently completed fiscal year, including gas, electric, cable and telecommunications.
- **Other License & Permit Revenues** – Report total fees collected from any other licensing or permitting activity in the municipality for the most recently completed fiscal year. (Examples include yard sale permits and recreational event permits)

Utility Sales Revenues (Gross Receipts)

*When completing this section, **do not** subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues.*

- **Electrical Power System** - Report all revenues received from the sale of electrical power to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the corporate limits. Please include any deposits, tap fees, sales of water systems and equipment (i.e. water meters).*
- **Natural Gas System** - Report all revenues received from the sale of natural gas to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the corporate limits.*

Utility Sales Revenues (Gross Receipts) (cont.)

- **Water System** - Report all revenues received from the sale of water services to public and private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the corporate limits. Please include any deposits, tap fees, sales of water systems and equipment (i.e. water meters).*
- **Sewage System** – Report all revenues received from the sale of sewage service to public or private users for the most recently completed fiscal year. *Include any revenues that may be generated from sale of services outside the corporate limits. Please include any deposits, tap fees, sales of sewage systems and equipment.*
- **Public Transportation System** - Report all revenues received from the operation of any municipal transportation system (i.e., buses) for the most recently completed fiscal year.

Service Revenues (Gross Receipts)

*When completing this section, **do not** subtract any kind of operating expenses from total revenues. Each item is intended to reflect gross revenues.*

- **Airport** - Report all revenues from the operation of any municipal airport. *Do not subtract the cost of operating the airport.*
- **Development Impact Fees** - Report all revenues from development impact fees collected by the city for the most recently completed fiscal year. *Do not report water or sewer tap fees as development impact fees. Tap fees should be reported as revenue from the operation of the water/sewer system.*
- **Emergency Medical Services** - Report all revenues from the operation of a municipal emergency medical service (EMS). *Do not subtract the cost of operating emergency medical vehicles or equipment. Sum all patient care and transportation fees collected from emergency medical service and report the total in this item.*
- **Fire Protection** - Report all revenues from municipal fire protection services. Include safety inspections done by the municipal fire department. *Do not include payments by other local governments for fire protection.*
- **Housing & Urban Renewal** - Report all revenues from the operation of municipal housing or urban renewal projects for the most recently completed fiscal year. *Do not subtract maintenance or any other cost associated with the operation of a municipal housing project from total revenues.*
- **Parking Facilities** - Report all parking facilities charges for the most recently completed fiscal year. This item should include all revenues from any municipal parking garage, garage services, parking meters and revenues from parking violations.
- **Recreation** - Report all revenues from any municipal recreation facility for the most recently completed fiscal year. Include tennis court revenues, swimming pool revenues, rental fees for picnic shelters, golf course revenues, and entrance fees at municipal parks. *Do not subtract any maintenance costs from the total.*
- **Refuse Collection & Landfill** - Report all refuse and landfill revenues from the most recently completed fiscal year. Include service charges for refuse collection and tipping fees for any municipal landfill.
- **Stormwater Fees** – Report all revenues from stormwater fees for the most recently completed fiscal year.
- **Other Service Revenues & Charges** - Report other service revenues collected by the municipality that are not included in any of the preceding items.

Fines & Forfeitures Revenues

- **Law Enforcement & Municipal Court Charges** - Report all law enforcement and legal charges for the most recently completed fiscal year. This item should include municipal court revenues, magistrate fines and recorder fees, and fees for police accident report charges. *Do not report revenues from parking violations in this item.* This item should be a total of three subcategories: fines kept by the municipality, assessments sent to the State, and Victims' Rights Assessments.
- **Other Fines & Forfeitures** - Report other fines and forfeitures collected by the municipality that are not included in any of the preceding items

Miscellaneous Revenues

- **Interest Income** - Report the interest earnings on municipal investments that accrued during the most recently completed fiscal year. Include both short term interest earnings such as those on savings accounts as well as long term earnings on instruments such as federal securities and savings bonds.
- **Sales of Real Property & Fixed Assets** - Report proceeds from the sale of real property and fixed assets. *Do not include proceeds from the sale of bonds, notes and investments.*
- **Rents, Royalties, and Special Assessments** - Report revenues from rents, royalties and special assessments.
- **Other Miscellaneous Revenues** - Report other revenues which do not fit any of the other categories described above.

Intergovernmental Revenues – State-Shared Taxes

Report the municipal revenue that derives from state aid to political subdivisions in the following six items. These payments are made quarterly. Therefore, the most recently completed fiscal year should reflect four quarters of state shared tax revenue. Because municipal fiscal years vary from jurisdiction, this information cannot be taken directly from state records.

- **Local Government Fund** – Report the municipality's revenue from the Local Government Fund for the most recently completed fiscal year. This state shared revenue amount replaces the funds which municipalities previously received from the alcoholic liquors tax, bank tax, beer & wine tax, income tax, brokers premium tax, and motor transport tax.
- **Statewide Accommodations Tax** - Report the municipality's revenue from the state accommodations tax for the most recently completed fiscal year.
- **Merchants' Inventory Tax** – Report the municipality's revenue from the state reimbursement of foregone merchants' inventory tax for the most recently completed fiscal year.
- **Motor Carrier Property Tax** (SC Code of Laws 12-37-2810) - Report the municipality's revenue from the state for the motor carrier property tax for the most recently completed fiscal year.
- **Tourism Infrastructure Admissions Tax** (SC Code of Laws 12-21-6530) - Report the municipality's revenue from the state for the tourism infrastructure admissions tax for the most recently completed fiscal year.
- **Alcoholic Beverage License Fees** – Report the municipality's revenue from the state for the alcoholic beverage licenses fee for the most recently completed fiscal year.

Intergovernmental Revenues – Federal Grants

Report the full grant totals received by the municipality from the federal government during the most recently completed fiscal year. These grants may include, but are not limited to: Community Development Block grants, Department of Justice grants (DARE and/or narcotics enforcement), Economic Development Administration (EDA) grants, Federal Emergency Management Assistance (FEMA) grants, housing or urban development grants, human services grants (Job Training Partnership Act (JTPA)), and any other grants received from the federal government. It is often difficult to know with certainty the source of grants funds for the reasons stated in the following section, "Intergovernmental Revenues – State Grants". If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from municipal or state funds.

Intergovernmental Revenues – State Grants

Report the full grant totals received by the municipality from the State of South Carolina during the most recently completed fiscal year. Grants from the State of South Carolina may be difficult to discern. Some grants awarded to municipalities have joint participation by the state and federal governments (i.e., a \$1 million hospital grant may be comprised of \$500,000 of federal money and \$500,000 of state money). If you determine that to be the case, report the portion of the grant coming from the State of South Carolina in this section and the amount coming from the Federal government in the following section entitled "Intergovernmental Revenues – Federal Sources". *It is important that only state grants be reported in this section.* If you have difficulty determining the source of grant funds, contact your regional council of governments for assistance.

Do not include any matching funds and exclude any grant administration costs paid from municipal funds.

Intergovernmental Revenues – Other Local Governments

- **Highway Reimbursement** – Report any payments from other local governments (municipal or county) for their participation in highway, road, or street construction and/or maintenance. State and federal monies for highways and streets should not appear in this item. Report only the payments received during the most recently completed fiscal year.
- **Housing & Urban Development** – Report any payments from other local governments (municipal or county) for their participation in a municipal housing or urban development program. State and federal monies for public housing should not appear in this item. Report only the payments received during the most recently completed fiscal year.
- **Contracts for Service Provision – Fire Protection** - Report any payments which the municipality receives from another municipality, county, or special purpose district for the provision of fire protection services. Report revenues received only for the most recently completed fiscal year, regardless of the terms or duration of the contract.
- **Other Contracts for Service Provision** – Describe any other contracts the municipality may have with another municipality, county, or special purpose district for the provision of a service and report the revenue to the municipality for that contract in these items. Report revenues received only for the most recently completed fiscal year regardless of the terms or duration of the contract. For example, if your municipality is paid a monthly fee to provide fire protection to several small towns, report the total fees collected during the most recently completed fiscal year. If the municipality is under contract to provide garbage pickup for a short time to a nearby special purpose district and the contract is paid in a lump sum, report the full contract amount if it was paid during the most recently completed fiscal year.

- **Payment in lieu of taxes** - Report any amounts paid by local governments in-lieu of municipal property taxes (e.g., payments from a housing authority). Report only those payments that have been received during the most recently completed fiscal year.
- **Other Local Government Revenues** - Report any other payments received from another local government for any purpose not included in the previous items of this section. Specify the purpose for which payments were received.

PART TWO: EXPENDITURES

Expenditures should include current operations, capital purchases, and intergovernmental expenditures.

Current operations are the day-to-day operating expenses for the different components of municipal government. ***This does not include personnel costs (wages/salaries). Personnel expenditures are to be reported separately.*** Some typical operating expenses would include rent, utility bills, travel, training, motor fuels, maintenance costs, paper, computer disks, office supplies, service contracts for office equipment, and other contractual agreements, such as leases. Contractual agreements would also include contracts for services with law firms, engineers, architects, accounting firms, and other service contracts. Small item purchases such as pencil sharpeners, paper cutters, and reference books should also be considered current operating expenses although they may be used for many years. *Record only those items purchased during the most recently completed fiscal year.*

Capital purchases – include items that will be used for several budget years. Common examples are office furniture, computers, typewriters, copier machines (bought, not leased), vehicles (bought, not leased), and heavy machinery (bought, not leased). ***Do not include the purchase of real property or new construction in this section. Only those expenses incurred during the most recently completed fiscal year should be recorded.***

Intergovernmental expenditures – include payments to other governments, between cities, between a municipality and a county, or a municipality and a special purpose district. Payments for fire protection services, road maintenance, hospitals, etc., made to another government should be reported. Record only those payments made during the most recently completed fiscal year.

Some types of expenditures may not be applicable to your municipality. On the other hand, your municipality may have expenditures that are not listed. When an expenditure is not applicable to your municipality, leave that item blank. If your municipality has an expenditure that is not listed, look for a category that might reasonably encompass that activity.

Because each municipality has a different operating structure, placement of expenditures will vary to some degree. However, if care is taken to place expenditure amounts in the most appropriate categories for your municipal structure, the presentation of the data will accurately reflect the kinds of expenditures that take place in the municipality.

GENERAL EXPENDITURES

- **General Government Administration** - Report total current operation, capital purchase, and intergovernmental expenses for the following:

Central Administration – (ex. city council, city administrator, city clerk)

Municipal Buildings – (ex. maintenance, janitorial and operating expenditures for municipal buildings)

Economic Development – expenditures related to economic development activities

Financial Administration – (ex. finance director and other finance related activities)

Judicial & Legal - (ex. municipal attorneys, court administration, magistrates, law library, and other judicial activities)

Planning & Zoning – expenditures related to municipal planning and zoning

Engineering - expenditures for a separate municipal engineering department which provides engineering services to other municipal activities

Registration & Elections - expenditures related to voter registration and elections

Other Support services – expenditures related to other municipal activities which primarily serve to support municipal service delivery functions. This includes such activities as personnel administration, a municipal vehicle maintenance division, purchasing department, municipal printing operations, data processing, etc.

- **Public Safety** - Report total current operation, capital purchase, and intergovernmental expenditures for the following items:
 - Animal protection
 - Emergency preparedness
 - Correction, including jails, probation, and parole
 - Fire protection
 - Law enforcement
 - Parking meters
 - Victims' rights
 - Other public safety
- **Transportation** - Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Airports
 - Streets & Highways (Sidewalks, lights, etc.)
- **Health & Human Services** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Alcohol & drug abuse
 - Emergency Medical Services (EMS)
 - Other health services
- **Environment & Housing** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Building inspection
 - Stormwater/Drainage
 - Environmental protection/natural resources
 - Housing & community development
 - Refuse collection/Refuse disposal
- **Recreation** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Library
 - Parks & Recreation, including museums, theater, bands, marinas, etc.
 - Tourism

- **Public Utilities** – Report total current operation, capital purchase, and intergovernmental expenditures related to the following items:
 - Water and sewage system
 - Public transit system
- **Debt Service/Interest on Debt** – Report total current operation and intergovernmental expenditures related to following:
 - General Fund Debt
 - Utility Systems Debt
 - Public Transit Debt
 - Other Debt
- **Purchase of Land and Facilities/Construction** - When real property is purchased and/or construction takes place for a municipal function, those expenditures should be reported under this category. Facility construction may take place either at a new site or different facility or at an existing site or facility. If an existing county building has been expanded to create a meeting room, it is considered to be facility construction. *New carpet and furniture for that meeting room is not part of facility construction costs and should be reported as a capital purchase expenditure.* All major renovations such as a new roof should be considered facility construction. Only those expenses incurred during the most recently completed fiscal year should be recorded.
- **Other General Expenditures** - Report total other general current operation, capital purchase, and intergovernmental expenditures not listed in the preceding items.

PERSONNEL EXPENDITURES

Report all gross wages, gross salaries, and fringe benefits paid to municipal employees during the most recently completed fiscal year. Report the actual amount paid, not the authorized salary of the positions, whether vacant or filled. If the employee's salary is divided between two categories, report the actual annual expenditures for the employee in each category. Bonuses and other forms of compensation (e.g. payment per fire call) should also be reported. Include per item amounts or salaries paid to board, commission, or council members.

Trust Fund for Tax Relief

Tax Year	Fiscal Year	Homestead Exemption	Residential Property Tax Exemption	Manufacturer's Depreciation Reimbursement	Merchant's Inventory Tax Exemption	Total
TY 1996	FY 1997	\$47,956,105	\$216,942,851	n/a	\$40,557,257	\$305,456,213
TY 1997	FY 1998	\$49,557,883	\$227,400,845	n/a	\$40,557,257	\$317,515,985
TY 1998	FY 1999	\$51,329,733	\$237,849,369	\$23,614,194	\$40,557,257	\$353,350,553
TY 1999	FY 2000	\$53,579,824	\$251,576,947	\$35,729,165	\$40,557,257	\$381,443,193
TY 2000	FY 2001	\$119,783,281	\$241,614,944	\$38,746,703	\$40,557,257	\$440,702,185
TY 2001	FY 2002	\$127,749,042	\$249,069,750	\$43,773,787	\$40,557,257	\$461,149,836
TY 2002	FY 2003	\$138,220,677	\$249,069,750	\$45,624,171	\$40,557,257	\$473,471,855
TY 2003	FY 2004	\$147,839,923	\$249,069,750	\$47,597,238	\$40,557,257	\$485,064,168
TY 2004	FY 2005	\$154,873,301	\$249,069,750	\$49,906,439	\$40,557,257	\$494,406,747
TY 2005	FY 2006	\$157,864,439	\$249,069,750	\$52,581,627	\$40,557,257	\$500,073,073
TY 2006	FY 2007	\$166,061,797	\$249,069,750	\$54,562,649	\$40,557,257	\$510,251,453
TY 2007	FY 2008	\$92,090,383	\$329,962,479	\$57,582,305	\$40,557,257	\$520,192,424
TY2008	FY 2009	\$97,482,488	\$336,813,742	\$57,996,007	\$40,557,257	\$532,849,494

Property Tax Relief Trust Fund

	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
Reimbursements for Prop. Tax Relief	249,069,750	249,069,750	249,069,750	249,069,750	249,069,750	329,962,479	336,813,742
Homestead Exemption	138,220,677	147,839,923	154,873,301	157,864,439	166,061,797	92,090,383	97,482,488
Manufacturer's Dep. Reimbursement	45,624,171	47,597,238	49,906,439	52,581,627	54,562,649	57,582,305	57,996,007
Merchant's Inventory Tax Exemption	40,557,257	40,557,257	40,557,257	40,557,257	40,557,257	40,557,257	40,557,257